

## HANTAM MUNICIPALITY

<b><i>CONTENTS</i></b>	<b><i>PAGE</i></b>
Certificate by Municipal Manager	1
General Information	2
Report by Chief Financial Officer	5
Statement of Financial Position	10
Statement of Financial Performance	11
Cash Flow Statement	12
Statement of Changes in Net Assets	13
Accounting Principles and Policy	14
Notes to the Financial Statements	37
Appendix A	62
Appendix B	63
Appendix C	64
Appendix D	65
Appendix E 2013/2014	66

**HANTAM MUNICIPALITY**

**ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 JUNE 2014**

I am responsible for the preparation of these financial statements, which are set out on pages 1 to 65 in terms of section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that salaries, allowances and benefits of Councillors as disclosed in note 25 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act, except an amount of **R10 433** was paid as an acting allowance to a councillor when mayor was on sick leave. This acting allowance will be paid back.

**29 August 2014**

---

**NOËL I. VAN STADE**  
**ACTING MUNICIPAL MANAGER**

**NATURE OF BUSINESS**

Hantam Municipality is a Local Municipality performing the functions as set out in the Constitution of the Republic of South Africa of 1996.

**COUNTRY OF ORIGIN AND LEGAL FORM**

South African Category B Municipality (Local Municipality) as defined by the Municipal Structures Act. (Act No.117 of 1998)

**FULL TIME MAYOR**

Councillor A.F. Fritz

**WARD COUNCILLORS**

Ward 1	M.S.Esau
Ward 2	R.N.Swartz
Ward 3	F.J.Sterkse
Ward 4	J.H.Wilschut
Ward 5	G.Opperman

**COUNCILLORS PROPORTIONAL**

A.Claassen  
H.C.Steenkamp  
J.Swarts

**GRADING OF LOCAL MUNICIPALITY**

Grade 2

**AUDITORS**

Auditor-General

**BANKERS**

Standard Bank

**REGISTERED OFFICE**

Hoop Street  
Private Bag X14  
Calvinia  
8190

**TELEPHONE**

027-3418 500

**FACSIMILE**

027-3418 501

**WEBSITE**

[www.hantam.gov.za](http://www.hantam.gov.za)

**JURISDICTION AREA**

Calvinia  
 Brandvlei  
 Loeriesfontein  
 Nieuwoudtville

**MUNICIPAL MANAGER**

Telephone  
 E-Mail

**Mr.C du Plessis**

027-3418 542  
[municipalmanager@hantam.gov.za](mailto:municipalmanager@hantam.gov.za)

**HEAD:FINANCE**

Telephone  
 E-Mail

**Mev.S. Coetzee**

027-3418 505  
[cfo@hantam.gov.za](mailto:cfo@hantam.gov.za)

**HEAD:CORPORATE SERVICES**

Telephone  
 E-Mail

**Me.G.J.M. Lock (Acting)**

027-3418 518  
[admin2@hantam.gov.za](mailto:admin2@hantam.gov.za)

**HEAD:HEALTH & SOCIAL SERVICES**

Telephone  
 E-Mail

**Mr.J.R. van Wyk**

027-3418 508  
[socialdev1@hantam.gov.za](mailto:socialdev1@hantam.gov.za)

**HEAD:INFRASTRUCTURE SERVICES**

Telephone  
 E-Mail

**Mr.J.R. van Wyk (Acting)**

027-3418 508  
[socialdev1@hantam.gov.za](mailto:socialdev1@hantam.gov.za)

**ENQUIRIES**

Building Plan  
 Electricity  
 Water  
 Sewerage  
 Consumers

027-3418 554  
 027-3418 550  
 027-3418 552  
 027-3418 508  
 027-3418 544

**PAYPOINTS**

Calvinia  
 Brandvlei  
 Loeriesfontein  
 Nieuwoudtville

027-3418 500  
 054-6038 400  
 027-6628 600  
 027-2188 700

## RELEVANT LEGISLATION

4

Municipal Finance Management Act (Act no.56 of 2003)  
Division of Revenue Act  
The Income Tax Act  
Value Added Tax Act  
Municipal Structures Act (Act no 117 of 1998)  
Municipal Systems Act (Act no 32 of 2000)  
Municipal Planning and Performance Management Regulations  
Water Services Act (Act 108 of 1997)  
Housing Act (Act no 107 of 1997)  
Municipal Property Rates Act (Act no 6 of 2004)  
Electricity Act (Act no 41 of 1987)  
Skills Development Levies Act (Act no 9 of 1999)  
Employment Equity Act (Act no 55 of 1998)  
Unemployment Insurance Act (Act no 30 of 1966)  
Basic Conditions of Employment Act (Act no 75 of 1997)  
Supply Chain Management Regulations, 2005  
Collective Agreements  
Infrastructure Grants  
SALBC Leave Regulations

**1. REVIEW OF OPERATING RESULTS**

The overall operating results for the year ended 30 June 2014 as well as the comparison with the budgeted figures and the actual results of 2013 are reflected in the following table.

DESCRIPTION	ACTUAL 2014	BUDGET 2014	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2013
<b>INCOME</b>					
Operating Income	95 009 439	68 392 645	26 616 794	38.92	78 833 946
<b>EXPENDITURE</b>					
Operating Expenditure	72 475 419	74 860 427	2 385 008	3.19	80 354 148
Closing Surplus	22 534 020	-6 467 782	29 001 802	-448.40	9 933 150

Details of operating results per department and classification of income and expenditure is included in Appendix D.

**2. OPERATING EXPENDITURE 2013/2014**

EXPENDITURE	ACTUAL 2014	BUDGET 2014	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2013
Employee related costs	25 309 376	25 617 585	0	1	23 380 194
Remuneration of Councillors	2 372 134	2 398 185	26 051	1.09	2 220 515
Bad debts	4 795 575	2 913 825	-1 881 750	-64.58	965 589
Collection costs	372 360	372 360	0	0.00	329 363
Depreciation	2 859 373	4 513 435	1 654 062	36.65	5 275 884
Repairs and maintenance	3 182 230	3 668 318	486 088	13.25	2 858 855
Interest paid	1 339 079	1 264 551	-74 528	-5.89	1 249 739
Bulk purchases	15 016 782	17 629 950	2 613 168	14.82	13 462 391
Contracted services	529 162	543 060	13 898	2.56	379 008
Grants and subsidies paid	246 388	247 888	1 500	0.60	272 913
General expenses	15 766 341	14 889 614	-876 727	-5.89	13 792 438
Non-Current Provisions	639 529	801 656	162 127	20.22	790 007
Loss on disposal of property, equipment	47 090		-47 090		
<b>Total Expenditure</b>	<b>72 475 419</b>	<b>74 860 427</b>	<b>2 076 799</b>	<b>2.77</b>	<b>64 976 896</b>

See Note 43 for explanation of differences.

INCOME	ACTUAL 2014	BUDGET 2014	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2013
Property rates	6 079 573	6 234 686	-155 113	-2.49	5 135 778
Service charges	35 294 983	35 035 336	259 647	0.74	31 944 002
Rental of facilities	151 989	149 200	2 789	1.87	177 950
Interest earned - ext invest	439 818	250 000	189 818	75.93	222 356
Interest earned - debtors	1 322 358	1 020 000	302 358	29.64	1 121 828
Fines	67 791	46 500	21 291	45.79	75 744
Licences and permits	1 388 551	1 384 600	3 951	0.29	1 260 013
Government grants - Operating	23 993 121	24 411 000	-417 879	-1.71	23 815 670
Government grants - Capital	25 167 484	0	25 167 484	-	12 337 523
Other income	4 553 076	403 873	4 149 203	1 027.35	1 300 976
Gain on Fair Value Adjustments	145 289		145 289		
LESS:Income Foregone	-3 594 594	-542 550	-3 052 044	562.54	-2481794
<b>Total Income</b>	<b>95 009 439</b>	<b>68 392 645</b>	<b>26 616 794</b>		<b>74 910 046</b>

**3.1. Operating Grants**

The following operating grants were received during the year:

Equitable Share	20 312 000
Financial Management Grant	1 650 000
Municipal Systems Improvement Grant	890 000
Library Development	559 000

**4.MUNICIPAL EXTERNAL DEBT**

At the end of the year the amount borrowed and outstanding were as follows:

TYPE	BALANCE 2013/06/30	RECEIVED	REDEEMED	BALANCE 2014/06/30
Annuity Loans	1 419 422	0	527 867	891 555
Lease Liability	157 286	471 131	234 305	394 112
<b>Total</b>	<b>1 576 708</b>	<b>471 131</b>	<b>762 172</b>	<b>1 285 667</b>

	GROSS BALANCES R	PROVISION IMPAIRMENT R	NETT BALANCES R
<b>As at 30 June 2014</b>			
Electricity	3 908 100	2 569 354	1 338 746
Water	8 972 135	5 898 670	3 073 465
Refuse	7 077 101	4 652 792	2 424 309
Sewerage	4 562 052	2 999 290	1 562 762
Other Arrears	3 656 951	2 404 237	1 252 714
	28 176 338	18 524 343	9 651 995
Recognition of Revenue - Water	46 205		46 205
Recognition of Revenue - Electricity	240 687		240 687
Recognition of Revenue - Sanitation	0		0
	<b>28 463 231</b>	<b>18 524 343</b>	<b>9 938 888</b>
LESS: Long-Term Receivables	-955 333		-955 333
<b>Total: Receivables from Exchange Transactions</b>	<b>27 507 898</b>	<b>18 524 343</b>	<b>8 983 555</b>
PLUS: VAT Outstanding	3 695 773		3 695 773
<b>Total Receivables from Exchange Transactions</b>	<b>31 203 671</b>	<b>18 524 343</b>	<b>12 679 328</b>

**As at 30 June 2013**

Electricity	3 916 871	2 480 682	1 436 189
Water	7 591 534	4 807 965	2 783 569
Refuse	5 824 633	3 688 929	2 135 704
Sewerage	3 260 131	2 064 747	1 195 384
Other Arrears	3 644 523	2 308 195	1 336 328
	24 237 692	15 350 518	8 887 174
Recognition of Revenue - Water	71 664		71 664
Recognition of Revenue - Electricity	330 812		330 812
Recognition of Revenue - Sanitation	77 935		77 935
	24 718 103	15 350 518	9 367 585
LESS: Long-Term Receivables	-663 319		-663 319
<b>Total Receivables from Exchange Transactions</b>	<b>24 054 784</b>	<b>15 350 518</b>	<b>8 704 266</b>

**6. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS**

	2014	2013
<b>Other Receivables</b>		
Rates	7 184 010	6 002 518
Miscellaneous	1 303 626	1 615 095
	<b>8 487 636</b>	<b>7 617 613</b>
LESS: Allowance for doubtful debts	-4 723 079	-3 344 926
<b>Total receivables from non-exchange transactions</b>	<b>3 764 557</b>	<b>4 272 687</b>

**Ageing of Receivables from Non- Exchange Transactions****Rates: Ageing**

Current (0 - 30 days)	866 137	309 784
31 - 60 days	181 846	130 699
61 - 90 days	136 328	111 721
91 days and longer	5 999 699	5 450 314
	<b>7 184 010</b>	<b>6 002 518</b>



## Summary of Receivables by Customer Classification

8

2014	Commercial	Residential	Government	Total
Current (0 - 30 days)	713 611	2 659 687	628 012	4 001 310
31 - 60 days	46 513	756 106	58 283	860 902
61 - 90 days	30 383	701 441	41 500	773 324
91 days and longer	1 194 691	27 779 545	750 576	29 724 812
	1 985 198	31 896 779	1 478 371	35 360 348
LESS: Provision for doubtful debts	-1 305 155	-20 970 322	-971 945	-23 247 422
<b>Total recoverable debtors by customer classification</b>	<b>680 043</b>	<b>10 926 457</b>	<b>506 426</b>	<b>12 112 926</b>

## 2013

Current (0 - 30 days)	671 048	1 463 206	285 852	2 420 106
31 - 60 days	115 625	723 150	148 715	987 490
61 - 90 days	89 031	772 680	169 721	1 031 432
91 days and longer	1 423 498	23 600 990	772 602	25 797 090
	2 299 202	26 560 026	1 376 890	30 236 118
LESS: Provision for doubtful debts	-1 282 113	-14 810 775	-767 801	-16 860 689
<b>Total recoverable debtors by customer classification</b>	<b>1 017 089</b>	<b>11 749 251</b>	<b>609 089</b>	<b>13 375 429</b>

## 7. NON-CURRENT PROVISIONS

	2014	2013
Provision for Post-Retirement Benefits	10 160 471	7 967 904
Provision for Long Service Awards	1 510 876	1 352 352
Provision for Rehabilitation Landfill Sites	4 366 221	3 969 292
	<b>16 037 568</b>	<b>13 289 548</b>

## 8. CURRENT LIABILITIES

Consumer Deposits	584 542	503 310
Current Employee Benefits	2 735 969	2 535 408
Current Portion of Non-Current Provision	485 136	441 032
Current Portion of Long-Term Liabilities	701 563	620 769
Payables of Exchange Transactions	6 231 277	9 260 157
Unspent Conditional Grants and Receipts	375 703	1 698 005
Unspent Public Contributions	26 474	26 474
VAT Payable	3 695 773	3 191 849
	<b>14 836 437</b>	<b>18 277 004</b>

## 9. CURRENT ASSETS

Inventory	56 241	40 611
Receivables from Exchange Transactions	12 679 328	11 896 115
Receivables from Non-Exchange Transactions	3 764 557	4 272 687
VAT Receivable	813 820	87 650
Current Portion of Long-Term Receivables	355 742	166 908
Call Investment Deposits	1 872 250	507 271
Bank Balance and Cash	486 811	4 482 011
	<b>20 028 749</b>	<b>21 453 253</b>

10. LONG-TERM RECEIVABLES

9

Agreements for longer than 12 months by consumers to settle outstanding debt	955 333	663 319
---	---------	---------

11. EXPRESSION OF APPRECIATION

I am grateful to the Municipal Manager and Head of Departments for the support during the financial year. I am also thankful for all staff in the finance department for the effort they put in and for their dedication.

\_\_\_\_\_  
Me.S.M. Coetzee  
CHIEF FINANCIAL OFFICER

HANTAM MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2014

	Notes	2014 R	2013 R
<b>NET ASSETS AND LIABILITIES</b>			
<b>Net Assets</b>		<b>109 510 219</b>	<b>86 982 648</b>
Revaluation Reserve		24 258 940	24 258 940
Accumulated Surplus		85 251 279	62 723 708
<b>Non-Current Liabilities</b>		<b>16 621 673</b>	<b>14 245 487</b>
Long-Term Liabilities	1	584 105	955 939
Employee Benefits	2	11 671 347	9 320 256
Non-Current Provisions	3	4 366 221	3 969 292
<b>Current Liabilities</b>		<b>14 836 437</b>	<b>18 277 004</b>
Consumer Deposits	4	584 542	503 310
Current Employee Benefits	5	2 735 969	2 535 408
Current Portion of Non-Current Provision	3	485 136	441 032
Current Portion of Long-Term Liabilities	1	701 563	620 769
Payables of Exchange Transactions	6	6 231 277	9 260 157
Unspent Conditional Grants and Receipts	7	375 703	1 698 005
Unspent Public Contributions	8	26 474	26 474
VAT Provision	9	3 695 773	3 191 849
<b>Total Net Assets and Liabilities</b>		<b>140 968 329</b>	<b>119 505 139</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>120 939 580</b>	<b>98 051 886</b>
Property, Plant and Equipment	10	106 484 786	83 700 271
Heritage Assets	11	1 608 055	1 608 055
Investment Property	12	12 179 648	12 179 648
Biological Assets	13	67 500	67 500
Long-Term Receivables	14	599 591	496 412
<b>Current Assets</b>		<b>20 028 749</b>	<b>21 453 253</b>
Inventory	15	56 241	40 611
Receivables from Exchange Transactions	16	12 679 328	11 896 115
Receivables from Non-Exchange Transactions	17	3 764 557	4 272 687
VAT Receivable	9	813 820	87 650
Current Portion of Long-Term Receivables	14	355 742	166 908
Cash and Cash Equivalents	18	2 359 062	4 989 282
<b>Total Assets</b>		<b>140 968 329</b>	<b>119 505 139</b>

**HANTAM MUNICIPALITY**  
**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2014**

	Notes	2014 R	2013 R
<b>REVENUE</b>			
<b>Revenue from Non-Exchange Transactions</b>		<b>59 606 162</b>	<b>46 273 359</b>
<b>Taxation Revenue</b>		<b>5 679 401</b>	<b>4 819 546</b>
Property Rates	19	5 679 401	4 819 546
<b>Transfer Revenue</b>		<b>49 160 605</b>	<b>36 153 193</b>
Government Grants and Subsidies-Operating	20	23 993 121	23 815 670
Government Grants and Subsidies-Capital	20	25 167 484	12 337 523
<b>Other Revenue</b>		<b>4 766 156</b>	<b>5 300 620</b>
Fines	21	67 791	75 744
Gain on Fair Value Adjustments		145 289	3 923 900
Other	22	4 553 076	1 300 976
<b>Revenue from Exchange Transactions</b>		<b>35 403 278</b>	<b>32 560 587</b>
Service Charges	23	32 100 562	29 778 440
Rental of Facilities and Equipment		151 989	177 950
Interest Earned - External Investments		439 818	222 356
Interest Earned - Outstanding Debtors		1 322 358	1 121 828
Licenses and Permits		1 388 551	1 260 013
<b>Total Revenue</b>		<b>95 009 440</b>	<b>78 833 946</b>
<b>EXPENDITURE</b>			
Employee related costs	24	25 309 376	23 380 194
Remuneration of Councillors	25	2 372 134	2 220 515
Increase/(Decrease) in Debt Impairment	26	4 795 575	965 589
Collection Costs		372 360	329 363
Depreciation and Amortisation		2 859 373	8 866 353
Repairs and Maintenance		3 182 230	2 858 855
Finance Charges	27	1 339 079	1 249 739
Bulk Purchases	28	15 016 782	13 462 391
Contracted Services		529 162	379 008
Grants and Subsidies Paid	29	246 388	272 913
General Expenses	30	15 766 341	13 792 438
Provision - Employee Benefits	31	639 529	790 007
Loss on Disposal of Property, Plant		47 090	11 786 783
<b>Total Expenditure</b>		<b>72 475 419</b>	<b>80 354 148</b>
<b>NET SURPLUS FOR THE YEAR</b>		<b>22 534 021</b>	<b>-1 520 202</b>

**HANTAM MUNICIPALITY**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2014**

	Note	2014 R	2013 R
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash receipts from ratepayers, government and other		104 640 525	68 498 453
Cash paid to suppliers and employees		-76 782 988	-53 254 670
Cash generated from operations	32	27 857 537	15 243 783
Interest received		439 818	222 356
Interest paid		-98 337	-1 249 739
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>28 199 018</b>	<b>14 216 400</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		-25 187 977	-12 972 107
Proceeds on disposal of property, plant and equipment		-	1 530 246
Increase in investment properties		121 000	-318 248
(Increase)/decrease in non-current receivables		-292 013	1 442 869
Increase in non-current investments		-	-
Decrease in call investment deposits		-	-
<b>NET CASH UTILIZED IN INVESTING ACTIVITIES</b>		<b>-25 358 990</b>	<b>-10 317 240</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
New loans repaid		-291 040	-637 482
Increase in consumer deposits		81 232	20 808
<b>NET CASH UTILIZED IN FINANCING ACTIVITIES</b>		<b>-209 808</b>	<b>-616 674</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>2 630 220</b>	<b>3 282 486</b>
Cash and cash equivalents at the beginning of the year		4 989 282	1 706 796
Cash and cash equivalents at the end of the year	18	2 359 062	4 989 282
		<b>2 630 220</b>	<b>-3 282 486</b>

**HANTAM MUNICIPALITY**  
**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2014**

	<u>Revaluation Reserve</u>	<u>Accumulated Surplus/ (Deficit)</u>	<u>Total</u>
	R	R	R
<b>2013</b>			
Balance at 30 June 2012	19 394 702	59 973 546	79 368 248
Surplus for the year	-	-1 520 202	-1 520 202
Correction of Error	-1 848 500		-1 848 500
Revaluations	9 495 210	4 270 364	13 765 574
Offsetting of depreciation	-2 782 472		-2 782 472
Change in accounting policy (Note 45)		-	-
<b>Balance at 30 June 2013</b>	<b>24 258 941</b>	<b>62 723 708</b>	<b>86 982 649</b>
<b>2014</b>			
Surplus for the year	-	22 534 021	22 534 021
Revaluations			
Correction of Error	-	-6 450	-6 450
Offsetting of depreciation			0
Change in accounting policy (Note 45)	-		0
			0
<b>Balance at 30 June 2013</b>	<b>24 258 941</b>	<b>85 251 279</b>	<b>109 510 220</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

**1 LONG-TERM LIABILITIES**

	2014 R	2013 R
Annuity Loans	891 554	1 419 421
Capitalised Lease Liability	394 114	157 287
	<u>1 285 668</u>	<u>1 576 708</u>
LESS: Current Portion transferred to current liabilities	<b>701 563</b>	<b>620 769</b>
Annuity Loans	554 874	527 867
Capitalised Lease Liability	146 689	92 902
<b>Total Long-Term Liabilities</b>	<b><u>584 105</u></b>	<b><u>955 939</u></b>

The obligations under annuity loans are scheduled below:

Amounts payable under annuity loans:

Payable within one year	586 954	586 954
Payable within two to five years	<u>342 390</u>	<u>929 344</u>
	929 344	1 516 298
LESS: Future finance obligations	<u>37 790</u>	<u>96 877</u>
<b>Present value of annuity obligations</b>	<b><u>891 554</u></b>	<b><u>1 419 421</u></b>

The obligations under finance leases are scheduled below:

Amounts payable under finance leases:

Payable within one year	195 751	100 908
Payable within two to five years	<u>277 313</u>	<u>61 080</u>
	473 064	161 988
LESS: Future finance obligations	<u>78 951</u>	<u>4 701</u>
<b>Present value of finance lease obligations</b>	<b><u>394 113</u></b>	<b><u>157 287</u></b>

Refer to appendix A for descriptions, maturity dates and effective interest rates of structures loans and finance leases. Leases are secured by property, plant and equipment.

**ANNUITY LOANS**

Bear interest at a rate of 5% per annum over a 6 year period.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

## 2 EMPLOYEE BENEFITS

	2014 R	2013 R
Long Service Awards	1 510 876	1 352 352
Post Retirement Benefits	10 160 471	7 967 904
<b>Total Non-Current Employee Benefit Liability</b>	<b>11 671 347</b>	<b>9 320 256</b>
<i>Long Service Awards</i>		
Balance at beginning of year	1 525 554	1 207 976
Contributions for the year	226 336	281 659
Payment during the year	-212 766	-69 735
Expenditure for the year	-	-
Actuarial Loss	88 814	105 654
<b>Total Long Service 30 June</b>	<b>1 627 938</b>	<b>1 525 554</b>
LESS: Transfer of Current Portion to Current Employee Benefits	-117 062	-173 202
<b>Balance at end of year</b>	<b>1 510 876</b>	<b>1 352 352</b>
<i>Post Retirement Medical Benefits</i>		
Balance at beginning of year	8 292 324	6 875 030
Contributions for the year	1 034 030	950 865
Expenditure for the year	-324 420	-212 421
Actuarial Loss	1 502 109	678 850
<b>Total Post Retirement Medical Benefits 30 June</b>	<b>10 504 043</b>	<b>8 292 324</b>
LESS: Transfer of Current Portion to Current Employee Benefits	-343 572	-324 420
<b>Balance at end of year</b>	<b>10 160 471</b>	<b>7 967 904</b>
<b>TOTAL NON-CURRENT EMPLOYEE BENEFITS</b>		
Balance at beginning of year	9 817 878	8 083 006
Contributions for the year	1 260 366	1 232 524
Expenditure for the year	-537 186	-282 156
Actuarial Loss	1 590 923	784 504
<b>Total employee benefits 30 June</b>	<b>12 131 981</b>	<b>9 817 878</b>
LESS: Transfer of Current Portion to Current Employee Benefits	-460 634	-497 622
<b>Balance at end of year</b>	<b>11 671 347</b>	<b>9 320 256</b>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>EMPLOYEE BENEFITS (Continued)</b>		
<b>2.1 Long Service Awards</b>		
The liability in respect of past service has been estimate to be as follows:		
In-Service Members	1 627 938	1 525 554
The Current-Service cost for the ensuing year	121 023	177 937
Key Actuarial assumptions used:		
<b>1. Rate of Interest</b>		
Discount Rate	8.05%	7.31%
General salary inflation rate	7.15%	6.77%
Net effective discount rate	0.84%	0.51%
<b>2. Normal retirement age</b>		
The normal retirement age for employees of the municipality is 63 years.		
<b>The amount recognised in the Statement of Financial Position are as follows:</b>		
Present Value of fund obligations	1 627 939	1 525 554
Fair Value of Plan Assets		-
	<u>1 627 939</u>	<u>1 525 554</u>
Unrecognised Transitional liability	-	-
Unrecognised Actuarial Gains/(Loss)	-	-
Unrecognised Past Service Cost	-	-
<b>Net Liability</b>	<u><b>1 627 939</b></u>	<u><b>1 525 554</b></u>
<b>Reconciliation of present value of fund obligation</b>		
Present value of fund at beginning of year	1 525 554	1 207 976
Total Expenses	13 570	211 924
Current Service cost	121 023	177 937
Interest cost	105 313	103 722
Benefits paid	-212 766	-69 735
Actuarial losses	88 814	105 654
<b>Present Value of fund obligation at the end of year</b>	<u><b>1 627 938</b></u>	<u><b>1 525 554</b></u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>EMPLOYEE BENEFITS (Continued)</b>		
<b>2.2 Post Retirement Benefits</b>		
The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:		
In-Service Members	26	26
Continuation members (retiree and widow)members	9	9
	<u>35</u>	<u>35</u>
The Current-Service cost for the ensuing year		
Interest Costs for the ensuing year	339 633	326 900
	694 397	623 965
Key Actuarial assumptions used:		
<b>1. Rate of Interest</b>		
Discount Rate	8.71%	8.54%
Health Care costs inflation rate	7.91%	7.54%
Net effective discount rate	0.73%	0.93%
<b>2. Mortality rates</b>		
The PA(90) ultimate table, rated down by 1 year of age.		
<b>3. Normal Retirement age</b>		
The normal retirement age for employees of the municipality is 63 years.		
<b>The amount recognised in the Statement of Financial Position are as follows:</b>		
Present Value of fund obligations	10 504 043	8 292 324
Fair Value of Plan Assets		
	<u>10 504 043</u>	<u>8 292 324</u>
Unrecognised Transitional liability	-	-
Unrecognised Actuarial Gains/(Loss)	-	-
Unrecognised Past Service Cost	-	-
<b>Net Liability/(Asset)</b>	<u><b>10 504 043</b></u>	<u><b>8 292 324</b></u>
<b>Reconciliation of present value of fund obligation</b>		
Present value of fund at beginning of year	8 292 324	6 875 030
Total Expenses	709 610	738 444
Current Service cost	339 633	326 900
Interest cost	694 397	623 965
Benefits paid	<u>-324 420</u>	<u>-212 421</u>
Actuarial losses	<u>1 502 109</u>	<u>678 850</u>
<b>Present Value of fund obligation at the end of year</b>	<u><b>10 504 043</b></u>	<u><b>8 292 324</b></u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>3 NON-CURRENT PROVISIONS</b>		
<i>Landfill Sites</i>		
Balance at the beginning of year	4 410 325	4 009 386
Contribution for the year	441 032	400 938
Expenditure for the year	-	-
	<u>4 851 357</u>	<u>4 410 324</u>
LESS: Transfer of current portion to Current Provisions	<u>485 136</u>	<u>441 032</u>
<b>Balance at end of year</b>	<b><u>4 366 221</u></b>	<b><u>3 969 292</u></b>
<b>4 CONSUMER DEPOSITS</b>		
Electricity and Water	<u>584 542</u>	<u>503 310</u>
The fair value of consumer deposits approximate their carrying value. Interest is not paid on these amounts.		
<b>5 CURRENT EMPLOYEE BENEFITS</b>		
Staff Leave	1 109 694	1 113 252
Bonuses 13th Cheque	772 489	660 794
Performance Bonuses	393 152	263 740
Current Portion of Long Service Awards	117 062	173 202
Current Portion of Post Retirement Benefit	<u>343 572</u>	<u>324 420</u>
	<b><u>2 735 969</u></b>	<b><u>2 535 408</u></b>
<i>Staff Leave</i>		
Balance at beginning of year	1 113 252	1 066 999
Increase in leave provision	21 728	257 014
Payments made during year	<u>-25 286</u>	<u>-210 761</u>
	<b><u>1 109 694</u></b>	<b><u>1 113 252</u></b>
<i>Bonuses 13th Cheque</i>		
Balance at beginning of year	660 794	683 958
Contributions for year	-	-
Increase/(Decrease) in bonus provision	<u>111 695</u>	<u>-23 164</u>
	<b><u>772 489</u></b>	<b><u>660 794</u></b>
<i>Performance Bonuses</i>		
Balance at beginning of year	263 740	-
Increase in bonus provision	369 870	263 740
Expenditure incurred	<u>-240 459</u>	<u>-</u>
	<b><u>393 152</u></b>	<b><u>263 740</u></b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>6 PAYABLES FROM EXCHANGE TRANSACTIONS</b>		
Trade Creditors	3 655 119	2 411 713
Payments in Advance	441 516	396 199
Other Creditors	2 134 642	6 277 583
Retentions	-	174 662
	<u>6 231 277</u>	<u>9 260 157</u>
<b>7 UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS</b>		
National Government Grants	162 410	1 617 882
Provincial Government Grants	213 293	80 123
Other Sources	-	-
	<u>375 703</u>	<u>1 698 005</u>
Refer to Note for more information		
<b>8 UNSPENT PUBLIC CONTRIBUTIONS</b>		
Jan Louw Development	-	-
KLK	-	-
Other Contributions	26 474	26 474
	<u>26 474</u>	<u>26 474</u>
<b>9 TAXES</b>		
VAT Receivable Year-End Creditors	235 628	227 097
VAT Receivable Control Account	578 192	-139 447
	<u>813 820</u>	<u>87 650</u>
VAT Provision Outstanding Debtors	<u>3 695 773</u>	<u>3 191 849</u>
<b>10 PROPERTY, PLANT AND EQUIPMENT</b>		
See separate sheet		

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>11 HERITAGE ASSETS</b>		
Net carrying amount as at 1 July 2013	1 608 055	1 465 000
PLUS: Additions/Revaluation		143 055
	1 608 055	1 608 055
LESS: Disposals	-	-
Net carrying amount as at 30 June 2014	1 608 055	1 608 055
<i>Calvinia Museum Erven 299</i>	1 300 000	1 300 000
<i>Loeriesfontein Museum Erven 355</i>	282 500	282 500
<i>Akkerendam Nature Reserve</i>	25 555	25 555
	1 608 055	1 608 055
<b>12 INVESTMENT PROPERTIES</b>		
Net carrying amount at 1 July	12 179 648	12 099 900
Cost	12 179 648	12 099 900
Accumulated depreciation	-	-
Transfer to Property, Plant and Equipment	-	-
Cost	-	-
Accumulated depreciation	-	-
Additions for the Year/Revaluation		79 748
Depreciation for the year	-	-
<b>Balance at 30 June</b>	<b>12 179 648</b>	<b>12 179 648</b>
Cost	12 179 648	12 179 648
Accumulated depreciation	-	-
<b>13 BIOLOGICAL ASSETS</b>		
Net carrying amount at 1 July	67 500	67 500
Additions for the Year	-	-
Fair Value as at 30 June 2014	67 500	67 500
<i>150 Springboks @ R450</i>		

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R	
<b>14 LONG-TERM RECEIVABLES</b>			
Balance at year end of long-term consumer debtors	955 333	663 319	
LESS: Current portion transferred to current receivables	-355 742	-166 907	
<b>Total Long-Term Receivables</b>	<b>599 591</b>	<b>496 412</b>	
<i>These are consumer debtors that entered into an agreement for longer than 12 months to settle their outstanding debt</i>			
<b>15 INVENTORY</b>			
<b>OPENING BALANCES</b>			
Consumable stores at cost - Stationary and materials		272 354	
Water - At purification cost	40 611	56 706	
	<b>40 611</b>	<b>329 060</b>	
<b>ADDITIONS</b>			
Consumable Stores	-	-	
Water	8 198 670	6 403 453	
	8 198 670	6 403 453	
<b>ISSUED(EXPENDED)</b>			
Consumable Stores		272 354	
Water	8 183 040	6 419 548	
	8 183 040	6 691 902	
<b>CLOSING BALANCE OF INVENTORIES</b>			
Consumable Stores	-	-	
Water	56 241	40 611	
	<b>56 241</b>	<b>40 611</b>	
<b>16 RECEIVABLES FROM EXCHANGE TRANSACTIONS</b>			
	<b>GROSS BALANCES R</b>	<b>PROVISION IMPAIRMENT R</b>	<b>NETT BALANCES R</b>
<b>As at 30 June 2014</b>			
Electricity	3 908 100	2 569 354	1 338 746
Water	8 972 135	5 898 670	3 073 465
Refuse	7 077 101	4 652 792	2 424 309
Sewerage	4 562 052	2 999 290	1 562 762
Other Arrears	3 656 951	2 404 237	1 252 714
	28 176 339	18 524 343	9 651 995
Recognition of Revenue - Water	46 205		46 205
Recognition of Revenue - Electricity	240 687		240 687
Recognition of Revenue - Sanitation	-		-
	<b>28 463 231</b>	<b>18 524 343</b>	<b>9 938 888</b>
LESS: Long-Term Receivables	-955 333		-955 333
<b>Total: Receivables from Exchange Transactions</b>	<b>27 507 898</b>	<b>18 524 343</b>	<b>8 983 555</b>
VAT Outstanding	3 695 773		3 695 773
	<b>31 203 671</b>	<b>18 524 343</b>	<b>12 679 328</b>
<b>As at 30 June 2013</b>			
Electricity	3 916 871	2 480 682	1 436 189
Water	7 591 534	4 807 965	2 783 569
Refuse	5 824 633	3 688 929	2 135 704
Sewerage	3 260 131	2 064 747	1 195 384
Other Arrears	3 644 523	2 308 195	1 336 328
	24 237 692	15 350 518	8 887 174
Recognition of Revenue - Water	71 664		71 664
Recognition of Revenue - Electricity	330 812		330 812
Recognition of Revenue - Sanitation	77 935		77 935
	<b>24 718 103</b>	<b>15 350 518</b>	<b>9 367 585</b>
LESS: Long-Term Receivables	-663 319		-663 319
<b>Total: Receivables from Exchange Transactions</b>	<b>24 054 784</b>	<b>15 350 518</b>	<b>8 704 266</b>
VAT Outstanding	3 191 849		3 191 849
	<b>27 246 633</b>	<b>15 350 518</b>	<b>11 896 115</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

## 16 RECEIVABLES FROM EXCHANGE TRANSACTIONS (Continued)

## Ageing of Receivables from Exchange Transactions

*Electricity: Ageing*

Current (0 - 30 days)	1 392 998	1 176 727
31 - 60 days	104 084	239 475
61 - 90 days	73 715	189 855
91 days and longer	2 337 303	2 310 814
	<b>3 908 100</b>	<b>3 916 871</b>

*Water: Ageing*

Current (0 - 30 days)	663 471	431 434
31 - 60 days	216 681	242 264
61 - 90 days	216 269	278 565
91 days and longer	7 875 664	6 639 271
	<b>8 972 085</b>	<b>7 591 534</b>

*Refuse: Ageing*

Current (0 - 30 days)	444 056	253 171
31 - 60 days	164 730	178 067
61 - 90 days	161 409	198 040
91 days and longer	6 306 905	5 195 355
	<b>7 077 100</b>	<b>5 824 633</b>

*Sewerage: Ageing*

Current (0 - 30 days)	493 693	183 800
31 - 60 days	150 968	134 456
61 - 90 days	146 432	163 554
91 days and longer	3 770 959	2 778 321
	<b>4 562 052</b>	<b>3 260 131</b>

*Other Arrears: Ageing*

Current (0 - 30 days)	146 378	69 284
31 - 60 days	42 592	62 528
61 - 90 days	39 172	89 696
91 days and longer	3 428 859	3 423 015
	<b>3 657 001</b>	<b>3 644 523</b>

## Reconciliation of the Total doubtful debt provision

Balance at beginning of the year	18 695 444	19 341 822
Increase/(Decrease) in Provision	4 795 575	965 589
Doubtful debts written off against provision	-243 596	-1 611 967
<b>Balance at end of the year</b>	<b>23 247 422</b>	<b>18 695 444</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>17 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS</b>		
<i>Other Receivables</i>		
Rates	7 184 010	6 002 518
Miscellaneous	1 303 626	1 615 095
	<b>8 487 636</b>	<b>7 617 613</b>
LESS: Allowance for doubtful debts	-4 723 079	-3 344 926
<b>Total receivables from non-exchange transactions</b>	<b>3 764 557</b>	<b>4 272 687</b>

## Ageing of Receivables from Non- Exchange Transactions

## Rates: Ageing

Current (0 - 30 days)	866 137	309 784
31 - 60 days	181 846	130 699
61 - 90 days	136 328	111 721
91 days and longer	5 999 699	5 450 314
	<b>7 184 010</b>	<b>6 002 518</b>

## Summary of Receivables by Customer Classification

2014	Commercial	Residential	Government	Total
Current (0 - 30 days)	713 611	2 659 687	628 012	4 001 310
31 - 60 days	46 513	756 106	58 283	860 902
61 - 90 days	30 383	701 441	41 500	773 324
91 days and longer	1 194 691	27 779 545	750 576	29 724 812
	1 985 198	31 896 779	1 478 371	35 360 348
LESS: Provision for doubtful debts	-1 305 155	-20 970 322	-971 945	-23 247 422
<b>Total recoverable debtors by customer classification</b>	<b>680 043</b>	<b>10 926 457</b>	<b>506 426</b>	<b>12 112 926</b>
<b>2013</b>				
Current (0 - 30 days)	671 048	1 463 206	285 852	2 420 106
31 - 60 days	115 625	723 150	148 715	987 490
61 - 90 days	89 031	772 680	169 721	1 031 432
91 days and longer	1 423 498	23 600 990	772 602	25 797 090
	2 299 202	26 560 026	1 376 890	30 236 118
LESS: Provision for doubtful debts	-1 282 113	-14 810 775	-767 801	-16 860 689
<b>Total recoverable debtors by customer classification</b>	<b>1 017 089</b>	<b>11 749 251</b>	<b>609 089</b>	<b>13 375 429</b>

## 18 CASH AND CASH EQUIVALENTS

Primary Bank Account-Standard Bank	452 698	4 437 787
Secondary Bank Account - ABSA Bank	32 614	44 224
Secondary Bank Account - FNB	-	-
Secondary Bank Account - STD Bank	-	-
Call Investments	1 872 250	507 271
Cash Floats	1 500	-
	<b>2 359 062</b>	<b>4 989 282</b>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

## 18 CASH AND CASH EQUIVALENTS (continued)

The Municipality have the following bank accounts

## Current Accounts

## ABSA Bank - Account No. 1620 000 031 (Secondary Bank Account)

Cash Book balance at beginning of year	44 224	644 105
Cash Book balance at end of year	32 614	<b>44 224</b>
Bank Statement balance at beginning of year	62 736	726 972
Bank Statement at end of year	33 848	<b>62 736</b>

## Standard Bank - Account No. 08 298 352 6 (Primary Bank Account)

Cash Book balance at beginning of year	4 437 787	-
Cash Book balance at end of year	452 698	<b>4 437 787</b>
Bank Statement balance at beginning of year	4 730 021	-
Bank Statement at end of year	439 897	<b>4 730 021</b>

## Standard Bank - Account No.08 303 0026 (Secondary Bank Account)

Cash Book balance at beginning of year	-	13 547
Cash Book balance at end of year	-	-

Bank Statement balance at beginning of year	-	43 911
Bank Statement at end of year	-	-

## First National Bank - Account No. 5178 020 6351 -(Secondary Bank)

Cash Book balance at beginning of year	-	36 722
Cash Book balance at end of year	-	-

Bank Statement balance at beginning of year	-	29 360
Bank Statement at end of year	-	-

Cash Floats	1 500	-
-------------	-------	---

## Call Investment Deposits

Call investment deposits consists of the following accounts

32 Days CRR	-	-
Financial Management Grant	4 552	1 589
Municipal Systems Improvement Grant	219 447	1 000
Call Deposit CRR	13 496	248 163
Hantam DBSA	92 037	91 649
Municipal Infrastructure Grant	1 211 479	1 000
110 Houses Brandvlei	-	123 317
Hantam EPWP	1 758	1 000
Hantam INEP	198 090	25 302
Hantam Surplus Cash	131 391	14 251
	<b>1 872 250</b>	<b>507 271</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

## 19 PROPERTY RATES

*Actual***Rateable Land and Buildings**

	2014 R	2013 R
<b>6 079 574</b>	<b>5 135 778</b>	
Cat A - Residential Properties	2 907 241	2 888 882
Cat B - Industrial Properties	19 276	100 433
Cat C - Business and Commercial	990 767	690 452
Cat D - Farms - Agriculture	1 274 815	587 428
Cat F - Small Holdings		1 420
Cat Fi - Small Holdings for agriculture purposes	1 391	22 695
Cat Fii - Small Holdings for residential purposes	17 963	106 415
Cat Fiii - Small Holdings for industrial purposes		7 431
Cat FV - Small Holdings for other purposes		934
Cat G - State Owned properties	521 880	547 959
Cat H - Municipal Properties		84 801
Cat R - Properties used for multiple purposes		94 928
Cat I	3 801	-
Cat Q	87 981	-
Cat V	254 459	-
Cat SI		2 000

**LESS: Rebates**

<b>-400 173</b>	<b>-316 232</b>
-----------------	-----------------

**Total Assessment Rates**

<b>5 679 401</b>	<b>4 819 546</b>
------------------	------------------

*Valuations - 30 June*

Cat A - Residential Properties	484 774 900	369 667 700
Cat B - Industrial Properties	2 213 200	11 014 400
Cat C - Business and Commercial	119 474 500	55 270 700
Cat D - Farms - Agriculture	2 164 943 200	931 949 102
Cat F - Small Holdings	-	159 500
Cat Fi - Small Holdings for agriculture purposes	2 383 000	3 722 720
Cat Fii - Small Holdings for residential purposes	3 756 600	11 993 100
Cat Fiii - Small Holdings for industrial purposes	-	756 000
Cat FV - Small Holdings for other purposes	-	140 000
Cat G - State Owned properties	71 176 900	49 679 032
Cat H - Municipal Properties	15 974 500	34 961 565
Cat R - Properties used for multiple purposes	-	4 789 400
Cat I	414 511 400	-
Cat Q	16 004 400	-
Cat V	66 302 200	-
Cat SI	-	218 500
<b>Total Assessment Rates</b>	<b>3 361 514 800</b>	<b>1 474 321 719</b>

**Tariffs**

Brandvlei - Land and buildings	0.00884543	0.00982925
Calvinia - Land and buildings	0.00884543	0.00982925
Loeriesfontein - Land and buildings	0.00884543	0.00982925
Nieuwoudtville - Land and buildings	0.00884543	0.00982925
Agriculture Properties	0.00058350	0.00063021

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>20 GOVERNMENT GRANTS AND SUBSIDIES</b>		
<b>Unconditional Grants</b>	<b>20 312 000</b>	<b>20 014 000</b>
Equitable Share	20 312 000	20 014 000
<b>Conditional Grants</b>	<b>28 848 605</b>	<b>16 018 295</b>
National FMG Grant	1 649 999	1 500 000
National MSIG Grant	850 016	799 879
National INEP Grant	1 608 294	544 528
National MIG Grant	10 612 280	11 672 097
National EPWP Grant	1 000 000	1 000 000
Provincial Library Grant	443 261	325 791
DWA - Accelerated Infrastructure Programme	12 684 755	-
Namaqua District Municipality	-	176 000
<b>Public Donations</b>		
Public Donations	-	120 898
<b>Total Government Grants and Subsidies</b>	<b>49 160 605</b>	<b>36 153 193</b>
Government Grants and Subsidies - Operating	23 993 121	23 815 670
Government Grants and Subsidies - Capital	25 167 484	12 216 625
Public Contributions	-	120 898
	<b>49 160 605</b>	<b>36 153 193</b>
<b>20.1 Equitable Share</b>		
In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members	<b>20 312 000</b>	<b>20 014 000</b>
<b>20.2 National MIG Grant</b>		
Balance unspent at beginning of year	162 412	2 049 509
Current year receipts	12 098 000	12 743 000
Conditions met - transferred to revenue	-10 612 280	-11 672 097
VAT Portion transferred to revenue	-1 485 719	-
Amount withheld 2013	-	-2 958 000
Conditions still to be met - transferred to current liabilities	<b>162 413</b>	<b>162 412</b>
<b>20.3 National FMG Grant</b>		
Balance unspent at beginning of year	-	4 344
Current year receipts	1 650 000	1 500 000
Transfer to National Treasury	-	-4 344
Conditions met - transferred to revenue	-1 649 999	-1 500 000
Conditions still to be met - transferred to current liabilities	<b>1</b>	<b>-</b>
<b>20.4 National MSIG Grant</b>		
Balance unspent at beginning of year	121	3 489
Current year receipts	890 000	800 000
Transfer to National Treasury	-	-3 489
Conditions met - transferred to revenue	-850 016	-799 879
VAT Portion transferred to revenue	-22 554	-
Conditions still to be met - transferred to current liabilities	<b>17 551</b>	<b>121</b>
<b>20.5 National INEP Grant</b>		
Balance unspent at beginning of year	1 455 472	-
Current year receipts	761 000	2 000 000
Conditions met - transferred to revenue	-1 608 294	-544 528
VAT Portion transferred to revenue	-225 161	-
Payment made to Escom	-383 017	-
Conditions still to be met - transferred to current liabilities	<b>-</b>	<b>1 455 472</b>
<b>20.6 National EPWP Grant</b>		
Balance unspent at beginning of year	-	-
Current year receipts	1 000 000	1 000 000
Conditions met - transferred to revenue	-1 000 000	-1 000 000
Conditions still to be met - transferred to current liabilities	<b>-</b>	<b>-</b>
<b>20.7 Provincial LIBRARY Grant</b>		
Balance unspent at beginning of year	80 003	27 794
Current year receipts	559 000	378 000
Conditions met - transferred to revenue	-443 261	-325 791
Conditions still to be met - transferred to current liabilities	<b>195 742</b>	<b>80 003</b>
<b>20.8 Namaqua District Municipality</b>		
Balance unspent at beginning of year	-	477 287
Current year receipts	-	176 000
Conditions met - transferred to revenue	-	-653 287
Conditions still to be met - transferred to current liabilities	<b>-</b>	<b>-</b>
<b>20.9 Accelerated Infrastructure Programme - DWA</b>		
Balance unspent at beginning of year	-	-
Current year receipts	14 460 621	-
Conditions met - transferred to revenue	-12 684 755	-
VAT Portion transferred to revenue	-1 775 866	-
Conditions still to be met - transferred to current liabilities	<b>-</b>	<b>-</b>
<b>21 FINES</b>		
Court Fines	56 015	67 273
Library Fines	11 776	6 827
Traffic Fines	-	1 644
	<b>67 791</b>	<b>75 744</b>
<b>22 OTHER INCOME</b>		
Game Sales	-	41 250
Lost Materials	879	652
Photostats	7 397	7 955
Reduced Amperes	4 697	2 360
Sale of Stone and Gravel	80	2 225
Sundry	4 537 151	1 186 041
Correction of Traffic Income	-	59 721
Unclaimed Creditors	-	702 306
VAT Audit	-	180 013
VAT on Conditional Grants	3 882 035	-
Other	655 116	244 001
Surplus Cash	1 104	5 481
Transaction Fees	1 768	55 012
	<b>4 553 076</b>	<b>1 300 976</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>23 SERVICE CHARGES</b>		
Sale of Electricity	19 528 252	18 811 206
Sale of Water	6 552 507	6 085 887
Refuse Removal	4 315 179	3 845 212
Sewerage and Sanitation Charges	4 605 302	2 855 972
Other Service Charges	293 744	345 724
	35 294 983	31 944 001
LESS: Income Foregone	-3 194 421	-2 165 561
<b>Total Service Charges</b>	<b>32 100 562</b>	<b>29 778 440</b>

Income foregone relates to rebates given to Indigents.

<b>24 EMPLOYEE RELATED COSTS</b>		
Employee Related Costs - Salaries and Wages	18 498 516	16 889 584
Employee Related Costs - Company Contributions	4 194 221	3 961 806
Motor Vehicle Allowances	1 308 991	1 363 845
Housing Benefits and allowances	207 920	213 538
Performance Bonus paid		131 023
Overtime Payments	1 099 729	820 398
<b>Total Employee Related Costs</b>	<b>25 309 376</b>	<b>23 380 194</b>

There were no advances outstanding to employees.

**Key Management Personnel****Remuneration of Key Management Personnel****Remuneration of Municipal Manager**

Annual remuneration	640 321	623 670
Performance Bonus	90 263	59 418
Car Allowance	96 000	96 000
Contributions to UIF, Medical and Pension Funds		9 633
	<b>826 584</b>	<b>788 721</b>

**Municipal Manager Vacant during 2014:Acting Allowances**

I.G.Valentein		67 103
B.W.Meyer		540
A.Bergh		1 580
	0	<b>69 223</b>

**Remuneration of Individual Head of Departments: 2014**

	Chief Financial Officer	Infrastructure Services	Corporate Services	Social Services
Annual remuneration	632 051		183 686	363 108
13th Cheque				27 709
Performance Bonus				73 154
Car Allowance	36 000		12 000	102 009
Contributions to UIF, Medical and Pension Funds				105 050
	<b>668 051</b>	<b>0</b>	<b>195 686</b>	<b>671 030</b>

**Acting Allowance paid during 2013/2014 due to vacancies**

G.M.J.Lock			164 644	
G.M.J.Lock Performance Bonus Paid			17 460	
J.H.Langner Performance Bonus Paid	59 582			
J.R.van Wyk		158 002		

**Acting Allowance paid during 2012/2013 due to vacancies**

	Chief Financial Officer	Infrastructure Services	Corporate Services	Social Services
J.H.Langner	230 770			
G.M.J.Lock			48 363	
J.R.van Wyk		84 875		
	<b>230 770</b>	<b>84 875</b>	<b>48 363</b>	

**Remuneration of Individual Head of Departments: 2013**

	Chief Financial Officer	Infrastructure Services	Corporate Services	Social Services
Annual remuneration	112 954	203 910	486 381	341 046
13th Cheque	21 886	30 534		25 806
Performance Bonus	-	-	30 472	41 133
Car Allowance	17 021	42 698	40 000	102 009
Contributions to UIF, Medical and Pension Funds	18 201	49 342	3 093	105 164
	<b>170 062</b>	<b>326 484</b>	<b>559 946</b>	<b>615 158</b>

**25 REMUNERATION OF COUNCILLORS**

Full Time Mayor	476 012	453 345
Acting Full Time Major Allowance		13 911
Councillors	1 136 429	1 088 028
Data Card Allowance		32 400
Cell Allowance		187 812
Travel Allowance		513 791
	<b>2 372 134</b>	<b>2 220 515</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>26 DEBT IMPAIRMENT</b>		
Receivables from Exchange and Non-Exchange Transactions	4 795 575	965 589
<b>27 FINANCE CHARGES</b>		
Long-Term Liabilities: Annuity Loan	59 087	84 766
Finance Leases	39 250	11 425
Finance Charges - Audit Fees		24 923
Interest Cost - Landfill Sites	441 032	400 938
Interest Cost - Employee Benefits	799 710	727 687
	<b>1 339 079</b>	<b>1 249 739</b>
<b>28 BULK PURCHASES</b>		
Electricity	14 944 550	13 440 796
Water	72 232	21 595
	<b>15 016 782</b>	<b>13 462 391</b>
<b>29 GRANTS AND SUBSIDIES PAID</b>		
Donations Youth Development	61 500	78 144
Schools	27 100	28 700
Churches and Religious Bodies	149 088	147 219
Sport Development	8 700	18 850
	<b>246 388</b>	<b>272 913</b>
<b>30 GENERAL EXPENSES</b>		
Advertisements	36 673	98 541
Bargaining Council	11 411	10 680
Cleansing	36 466	68 142
Communication / Media	2 042	3 516
Library expenses	443 261	325 791
Connection Materials	36 682	26 043
Deed Returns	13 772	9 952
Electricity	1 812 201	1 391 629
Entertainment & Receptions	8 804	5 915
MSIG Grant Expenditure	587 860	799 879
FMG Grant Expenditure	1 649 999	1 500 000
Household Expenditure	40 205	59 873
Legal Fees	671 560	18 314
Lost Books and Records	6 339	9 000
Materials / Toxins	199 057	405 335
Middelpos	4 840	6 650
Medical And First Aid Expenses	13 025	10 896
Membership Fees	225 000	200 000
Pest Control	4 662	8 801
Postbox Rent	938	885
Postal Services	158 959	116 135
Printing and Stationery	163 733	198 135
Purifying	200 524	227 977
Refreshments	18 367	43 692
Refuse Bags / Containers	5 449	9 367
Rental Photocopiers	32 377	-1 406
Rent - Plant and Vehicles	3 065 728	2 426 994
Sanitation	39 524	47 416
Special Programs	199 985	179 045
Subsistence and Travelling	686 652	621 063
Subsistence and Travelling Councillors	399 331	298 070
Sundries	1 935 781	1 938 010
Actuarial Loss	1 590 923	784 504
Food for Waste Programme		273 684
Expanded Works Programme	292 424	603 055
Interest Arrear Pensionfund-B. Meyer		56 277
Consultants	0	55 004
Fire Nieuwoudtville	24 086	
Other	28 348	165 486
Telephone	217 990	262 270
Telephone Rental Data Line	262 004	258 737
Tourism	8 047	8 228
Training	49 461	151 997
Traffic Signs	39 324	27 188
Transport	33 813	34 052
Uniforms and Protective Clothing	25 272	69 759
Water	193 020	23 167
Water Reducing Valves	1 084	
Water Samples	210 749	119 683
<b>Financial Services</b>		
Bank Charges	141 367	141 751
External Audit Fees	976 105	822 717
Insurance - General	461 669	423 334
Insurance - W.C.A.	187 055	162 200
Skills Development Levy (Seta)	248 175	223 016
	<b>15 766 341</b>	<b>13 792 438</b>

	2014 R	2013 R
<b>31 EMPLOYEE BENEFITS - TRANSFER TO AND FROM PROVISIONS</b>		
Leave Provision plus 13th Cheque Bonus	133 423	233 851
Long Service Bonus		69 735
Contribution to Performance Bonuses	369 870	263 740
Contribution to Post Retirement	339 633	326 900
Contribution from Post Retirement	-324 420	-212 421
Contribution to Long Service Awards	121 023	177 937
Contribution from Long Service Awards		-69 735
	<u>639 529</u>	<u>790 007</u>
<b>32 RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIONS</b>		
Surplus for the year	11 080 669	9 933 150
Adjustment for:		
Gain on disposal of property, plant and equipment	7 744 388	
Depreciation	6 449 842	5 275 884
Contribution to provisions - non-current	2 748 020	1 599 464
Contributions to provisions - current	748 589	784 451
Contribution to bad debt provision	4 795 575	
Actuarial Loss		784 504
Investment Income	-439 818	-222 356
Finance Charges	98 337	1 249 739
<b>Operating surplus before working capital charges</b>	<b>33 225 602</b>	<b>19 404 836</b>
Decrease in Inventory	-15 630	288 449
(Increase)/Decrease in Debtors	-783 213	-5 250 798
(Increase)/Decrease in other Debtors	508 130	-1 294 166
Increase/(Decrease) in conditional grants and receipts	-1 322 302	355 727
Increase/(Decrease) in Creditors	-3 028 880	2 141 203
Increase/(Decrease) in VAT	-726 170	-401 467
<b>Cash Generated by Operations</b>	<b>27 857 537</b>	<b>15 243 784</b>
<b>33 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE</b>		
<b>33.1 Fruitless and Wasteful Expenditure</b>		
Reconciliation of Fruitless and Wasteful Expenditure		
Opening Balance	1 120	-
Condoned or written off by Council		-800
Fruitless and Wasteful expenditure for current year	9 200	1 920
<b>Fruitless and Wasteful expenditure awaiting condonement</b>	<b>10 320</b>	<b>1 120</b>
<b>Incident</b>	<b>Disciplinary Steps</b>	
Guesthouse paid R800 and cancelled on short notice. No refund by owner	None	
An amount of R1 120.00 stolen by a casual worker out of the drawer of an official when pay-out is done.	In progress	
An amount of R9 200 paid to Elkuweru Guesthouse for training and the training was suspended by Nama-Khoi Municipality and guesthouse refuse to refund.	In progress	
<b>33.2 Irregular Expenditure</b>		
Reconciliation of Irregular Expenditure		
Opening Balance	7 768 634	3 838 505
Condoned or written off by Council	-8 429 405	-35 323
Irregular expenditure for current year	1 427 413	3 965 452
<b>Irregular expenditure awaiting condonement</b>	<b>766 642</b>	<b>7 768 634</b>
<b>33.3 Deviations according to SCM Regulations</b>		
Reconciliation of Deviations		
Opening Balance	899 057	200 447
Condoned or written off by Council	-1 480 458	-45 734
Deviations for current year	1 192 291	652 876
<b>Deviations awaiting condonement</b>	<b>610 890</b>	<b>899 057</b>
<i>For list of Deviations and Irregular Expenditure - see App.E</i>		

**33 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL  
EXPENDITURE (continued)**

**33.3 Unauthorised Expenditure**

Reconciliation of Unauthorised Expenditure

	2014 R	2013 R
Opening Balance	774 031	7 647 165
Unauthorised expenditure current year - operating	1 444 329	774 031
Unauthorised expenditure current year - capital	-774 031	
Condoned or written off by Council		-7 647 165
<b>Unauthorised expenditure awaiting condonement</b>	<b>1 444 329</b>	<b>774 031</b>

**Incident**

**Disciplinary Steps**

Over expenditure of approved budget for Remuneration of Councillors with R10 433 due to an acting allowance paid to Cllr J. Swarts	None
Over expenditure of approved budget for Finance Charges with R74 528 because there was not budgeted for the interest part of the employee benefits	None
Over expenditure of approved budget for General Expenses with R21 014 due to advertisements for vacant posts	None
Over expenditure of approved budget for own electricity with R221 026 due to more effective meter readings	None
Over expenditure of approved budget for rental of vehicles with R947 250 due to the water crisis in Loeriesfontein.	None
Over expenditure of approved budget for own water use with R170 078 due to effective meter readings.	None

**2013**

Over expenditure of approved budget for Remuneration of Councillors with R13 911 due to an acting allowance paid to Cllr J. Swarts	None
Over expenditure of approved budget for Finance Charges with R739 106 because there was not budgeted for the interest part of the employee benefits	None
Over expenditure of approved budget for General Expenses with R21 014 due to advertisements for vacant posts	None

**34 ADDITIONAL DISCLOSURES IN TERMS OF THE MFMA**

**34.1 Audit Fees**

Opening Balance	-	-
Current Year audit fee	1 097 256	847 640
Amount paid current year	-110 737	-847 640
Amount paid previous year		-
	<b>986 519</b>	<b>0</b>

The regulation of 1% is still in place.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

34 ADDITIONAL DISCLOSURES IN TERMS OF THE MFMA (Continued)		2014	2013
		R	R
<b>34.2 VAT</b>			
Opening Balance		87 650	933 393
Input VAT Capital		-	-
Input VAT Operating		3 435	2 469
VAT Control Account		-142 882	683 488
Year-End Sundry VAT		227 097	247 436
Amounts received/Paid - previous years		142 882	-683 488
Amounts received - current year		-3 147 449	-1 804 280
Amount claimed - current year		3 543 231	1 471 000
Amount paid - current year		66 791	190 397
Corrections		-33 281	-19 372
		<b>659 824</b>	<b>87 650</b>
VAT Control Account		462 572	-142 882
Input VAT Operating		121 151	3 435
Output VAT		-6 407	-
Year-End Sundry VAT		82 508	227 097
		<b>659 824</b>	<b>87 650</b>
<b>34.3 PAYE and UIF and SDL</b>			
Opening Balance		-	-
Current year payroll deductions		3 587 967	3 144 221
Amount paid - current year		-3 587 967	-3 144 221
Amount paid - previous year		-	-
<b>Balance unpaid</b>		<b>-</b>	<b>-</b>
<b>34.4 Pension Fund and Medical Aid Deductions</b>			
Opening Balance		-	-
Current year payroll deductions		5 678 968	5 270 644
Amount paid - current year		-5 678 968	-5 270 644
Amount paid - previous year		-	-
<b>Balance unpaid</b>		<b>-</b>	<b>-</b>

## 34.5 Councillor's arrear consumer accounts

	Total	Outstanding less than 90 days	Outstanding more than 90 days
<b>30 June 2014</b>			
Councillor G.J. Engelbrecht	0	0	-
Councillor M.Esau/K.Esau	8 586	7	8 579
Mayor A.Fritz	1 525	1 525	-
Councillor R.Swartz	0	-	-
Councillor J.Swartz	260	260	-
Councillor F.Sterkse	1 513	1 178	335
Councillor H.Steenkamp	708	708	-
Councillor J.H.Wilschut	825	800	25
Councillor G.Opperman/J.J.Opperman	3 457	3 214	243
<b>Total Councillor arrear Consumer Accounts</b>	<b>16 874</b>	<b>7 692</b>	<b>9 182</b>
<b>30 June 2013</b>			
Councillor G.J. Engelbrecht	1 994	1 994	-
Councillor M.Esau/K.Esau	542	542	-
Mayor A.Fritz	2 441	1 511	930
Councillor R.Swartz	225	225	-
Councillor J.Swartz	6 593	6 593	-
Councillor F.Sterkse	1 565	1 565	-
Councillor H.Steenkamp	99	99	-
Councillor J.H.Wilschut	222	222	-
Councillor G.Opperman/J.J.Opperman	858	858	-
<b>Total Councillor arrear Consumer Accounts</b>	<b>14 539</b>	<b>13 609</b>	<b>930</b>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>35 CAPITAL COMMITMENTS</b>		
Commitments in respect of capital expenditure		
Approved and contracted for	<b>17 106 213</b>	<b>9 928 482</b>
Upgrading Sewer Network/Waste Water Treatment works	9 953 000	-
Water Purification Plant	-	-
Loeriesfontein Bulk Infrastructure Scheme	6 000 000	
Nieuwoudville Rehabilitation of Dam		3 089 866
Nieuwoudville Bulk Water	99 545	259 439
Nieuwoudville New Reservoir	53 668	123 705
Electrification of 207 Houses Loeriesfontein	1 000 000	1 455 472
Upgrading of Roads		5 000 000
	<b>17 106 213</b>	<b>9 928 482</b>
This expenditure will be financed from:		
Government Grants	<b>17 106 213</b>	<b>9 928 482</b>

**36 RETIREMENT BENEFIT INFORMATION**

All employees contribute to the Cape Joint Municipal Pension Fund and SAMWU National Fund which is a defined contribution fund. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by employees are charged against expenditure on the basis of current service costs. Full actuarial valuations are performed at least every five years. The last valuation was done during 2013.

**37 CONTINGENT LIABILITY**

Legal Aid SA - Lamp post collapsed and fall on Charlton Matthys, a minor	2 000 000	2 000 000
Legal Aid SA - Deduction amount from Cllr.Wilschut's salary for non-attendance of meetings		1 000
Nick Kotze - Claim for fire damage on farm	850 820	

**LANDFILL SITES: NIEUWOUDTVILLE**

As no permits exists for these site a possible contingent liability could be originate of which the amount not be determined. Application submitted

**SUSPENSION OF MUNICIPAL MANAGER**

The suspension of the Municipal Manager may result in ending his contract and two years salary will be paid and legal costs that is unknown.

1 679 193

**38 FINANCIAL RISK MANAGEMENT****Financial Risk Management**

The activities of the municipality expose it to a variety of financial risks, including market risk (comprising fair value interest rate risk, cash flow interest rate risk and price risk). Credit risk and liquidity risk. The municipality overall risk management programme focusses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance.

**(a) Foreign exchange currency risk**

The municipality does not engage in foreign currency transactions

**(b) Interest Rate Risk**

The municipality is exposed to interest rate risk due to the movements in long-term and short-term interest rates.

The risk is managed on an ongoing basis.

**(c) Credit risk**

Credit risk is the risk that a counter party to a financial or non-financial asset will fail to discharge an obligation and cause the Municipality to incur financial loss.

Credit risk arises mainly from cash and cash equivalent, instruments and deposits with banks and financial institutions, as well as credit exposures to consumer and grant debtors.

For banks and financial institutions, only independently rated parties with a minimum rating of B+ are accepted. Grants are receivable from higher order levels of government. In the case of consumer debtors the municipality effectively has the right to terminate services to consumers but in practise this is difficult to apply. This increases the credit risk in respect of consumer debtors. The risk of non-payment is managed on an ongoing basis and where practical, services are terminated and procedures applied to recover outstanding amounts owing and an appropriate level of impairment provision for default is maintained.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

2014	2013
R	R

**38 FINANCIAL RISK MANAGEMENT (continued)****(d) Liquidity Risk**

Liquidity risk is the risk that the municipality will encounter difficulty in raising funds to meet commitments associated with financial liabilities.

Prudent liquidity risk management includes maintaining sufficient cash and marketable securities, the availability of funding from an adequate amount of committed credit facilities.

The financial liabilities of the municipality are backed by appropriate assets and it has adequate liquid resources. The council monitors the cash projections and by ensuring that borrowing facilities are available to meet its cash requirements.

**(e) Other risks**

Potential concentrations of credit risk and interest rate risk consist mainly of fixed deposit investments, long-term debtors, consumer debtors, short-term investment deposits and bank and cash balances.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well-established financial institutions of high credit standing. The credit exposure to any single counterparty is managed by setting transaction/exposure limits which are included in the municipality's investment policy. These limits are reviewed annually by the CFO and authorised by the Municipal Council.

Consumer debtors comprise of a large number of ratepayers, dispersed across different sectors and geographical areas. Ongoing credit evaluations are performed on the financial conditions of these debtors. Consumer debtors are presented by net of an allowance for doubtful debt.

Long-Term Receivables and Other Debtors are individually evaluated at Balance Sheet date for impairment of discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment/discounting, where applicable.

The minimum credit and interest risk exposures in respect of the relevant financial instruments are as follows:

Short Term Investment Deposits	1 872 250	507 271
Bank and Cash Balances	486 811	4 482 011
<b>Maximum Credit and interest Risk Exposures</b>	<b>2 359 061</b>	<b>4 989 282</b>

**39 FINANCIAL INSTRUMENTS****Consumer Debtors**

Service Debtors	Loans and Receivables	12 381 947	9 590 129
Other Debtors	Loans and Receivables	1 252 714	1 612 213

**Other Debtors**

Sundry debtors	Loans and Receivables	1 268 475	1 591 011
----------------	-----------------------	-----------	-----------

**Short-Term Investment Deposits**

Call deposits	Held to maturity	1 872 250	507 271
---------------	------------------	-----------	---------

**Bank Balances and Cash**

Bank Balances and Cash	Held to maturity	2 357 561	4 282 011
Cash Floats and Advances		1 500	-

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014 R	2013 R
<b>39 FINANCIAL INSTRUMENTS (continued)</b>		
<b>SUMMARY OF FINANCIAL ASSETS</b>		
<b>Held to maturity</b>		
Short-Term Investments	1 872 250	507 271
Bank Balances and Cash	485 311	4 282 011
Cash Floats and Advances	1 500	-
	<b>2 359 061</b>	<b>4 789 282</b>
<b>Loans and Receivables</b>		
Consumer debtors Services	12 381 947	9 590 129
Consumer debtors Other	1 252 714	1 612 213
Other Debtors Sundry Debtors	1 268 475	1 591 011
	<b>14 903 136</b>	<b>12 793 353</b>
<b>Total Financial Assets</b>	<b>17 262 197</b>	<b>17 582 635</b>
<b>Financial Liabilities</b>		
Financial Liabilities of the municipality are classified at amortised cost		
<b>Long-Term Liabilities</b>		
Annuity Loans At amortised cost	336 680	891 554
Lease Liability At amortised cost	247 425	64 385
<b>Consumer Deposits</b>		
Electricity and Water At amortised costs	584 542	503 310
<b>Payables</b>		
Trade payables At amortised costs	5 789 761	9 622 879
<b>Current portion of Long-Term Liabilities</b>		
Annuity Loans At amortised costs	554 874	527 867
Lease Liability At amortised costs	146 689	92 902
	<b>7 659 971</b>	<b>11 702 897</b>

**40 EVENTS AFTER REPORTING DATE**

The Municipality is not aware of any events that happened after the reporting date that should have an influence on the financial statements

**41 PRIVATE PUBLIC PARTNERSHIPS**

None

**42 RELATED PARTIES**

Key Management and Councillors receive and pay for services on the same terms and conditions as other ratepayers/residents.

**42.1 Related Parties Transactions****Year ended 30 June 2014**

	Rates	Services	Other	Outstanding
Councillors	11 248	59 373	2 507	23 272
Municipal Manager and Senior Management	12 713	37 711	2 212	8 080
	<b>23 961</b>	<b>97 084</b>	<b>4 719</b>	<b>31 352</b>

**Year ended 30 June 2013**

Councillors	8 057	53 558	81 932	14 540
Municipal Manager and Senior Management	13 852	65 343	589	7 888
	<b>21 909</b>	<b>118 901</b>	<b>82 521</b>	<b>22 428</b>

The Rates, service charges and other charges are in accordance with approved tariffs that were advertised to the public. No bad debt expenses have been recognised in respect of amounts owing by related parties.

	2014 R	2013 R
<b>Awards to close family members</b>		
Jo's Catering Services	80 124	40 438
A & J Sound	7 000	-

Council have incurred expenses for services rendered by Jo's Catering Services who is the brother of Mayor A.F.Fritz. Jo's Catering Services had declared his interest. Council have incurred expenses for services rendered by A&J Sound who is a personnel member.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

	2014	2013
	R	R

## 42 RELATED PARTIES (continued)

## 42.2 Compensation of key management personnel

The compensation of key management personnel is set out in note 25 to the Annual Financial Statements.

## 43 BUDGET COMPARISONS

2014	2014 Actual	2014 Budget	2014 Variance	2014 Variance %
<b>REVENUE</b>				
Property rates	6 079 573	6 234 686	155 113	2.49
Service charges	35 294 983	35 035 336	-259 647	-0.74
Rental of facilities and equipment	151 989	149 200	-2 789	-1.87
Interest earned - external investments	439 818	250 000	-189 818	-75.93
Interest earned - outstanding debtors	1 322 358	1 020 000	-302 358	-29.64
Fines	67 791	46 500	-21 291	-45.79
Licences and permits	1 388 551	1 384 600	-3 951	-0.29
Government grants and subsidies - Operating	23 993 121	24 411 000	417 879	1.71
Government grants and subsidies - Capital	25 167 484	-	-25 167 484	-
Other income	4 553 076	403 873	-4 149 203	-1 027.35
Gain on Fair Value Adjustments	145 289	-	-145 289	-
Public contributions, donated/contributed	-	-	-	0.00
LESS: Income Foregone	-3 594 594	-542 550	3 052 044	-562.54
<b>Total Revenue</b>	<b>95 009 439</b>	<b>68 392 645</b>	<b>-26 616 794</b>	
<b>EXPENDITURE</b>				
Employee related costs	25 309 376	25 617 585	308 209	1.20
Remuneration of Councillors	2 372 134	2 398 185	26 051	1.09
Bad debts	4 795 575	2 913 825	-1 881 750	-64.58
Collection costs	372 360	372 360	0	0.00
Depreciation	2 859 373	4 513 435	1 654 062	36.65
Repairs and maintenance	3 182 230	3 668 318	486 088	13.25
Finance Charges	1 339 079	1 264 551	-74 528	-5.89
Bulk purchases	15 016 782	17 629 950	2 613 168	14.82
Contracted services	529 162	543 060	13 898	2.56
Grants and subsidies paid	246 388	247 888	1 500	0.60
General expenses - other	15 766 341	14 889 614	-876 727	-5.89
Provision - Post employment benefits	639 529	801 656	162 127	20.22
Loss on disposal of property, plant and equipment	47 090	-	-47 090	-
<b>Total Expenditure</b>	<b>72 475 419</b>	<b>74 860 427</b>	<b>2 385 008</b>	
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>22 534 020</b>	<b>-6 467 782</b>	<b>-29 001 802</b>	

Details of material variances**Revenue**

External Investments - R189 818 (75.93%)  
 Interest Outstanding Debtors - R302 358 (29.64%)  
 Fines - R21 291 (45.79%)  
 Other Income - R4 149 403 (1027.35%)  
 Income Foregone - R3 052 044 (562.54%)

**Expenditure**

Bad Debt Impairment - R1 881 750 (64.58%)  
 Depreciation - R1 905 057 (42.21%)  
 Provision - Employee Costs - R162 127 (20.22%)

Transfers and Surplus Cash Invest during year  
 Increase in Outstanding Debtors  
 Increase in Fines receive from Dept.of Justice  
 Transfer of VAT on Conditional Grants to Income  
 Free Basic Services included in Service Charges

Over Provision previous years and increase in Indigents  
 Under Budget due to increase in capital programme  
 Over Budget for benefits.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

43 BUDGET COMPARISONS (continued)  
2013

	2013 Actual	2013 Budget	2013 Variance	2013 Variance %
<b>REVENUE</b>				
Property rates	5 135 778	5 147 221	11 443	0.22
Service charges	31 944 002	30 484 200	-1 459 802	-4.79
Rental of facilities and equipment	177 950	216 071	38 121	17.64
Interest earned - external investments	222 356	150 000	-72 356	-48.24
Interest earned - outstanding debtors	1 121 828	897 199	-224 629	-25.04
Fines	75 744	74 000	-1 744	-2.36
Licences and permits	1 260 013	1 192 400	-67 613	-5.67
Government grants and subsidies - Operating	23 815 670	24 048 035	232 365	0.97
Government grants and subsidies - Capital	12 337 523	-	-12 337 523	-
Other income	1 300 976	670 860	-630 116	-93.93
Public contributions, donated/contributed	-	-	-	0.00
LESS: Income Foregone	-2 481 794	-316 380	2 165 414	-684.43
<b>Total Revenue</b>	<b>74 910 046</b>	<b>62 563 606</b>	<b>-12 346 440</b>	
<b>EXPENDITURE</b>				
Employee related costs	23 380 194	23 613 218	233 024	0.99
Remuneration of Councillors	2 220 515	2 206 604	-13 911	-0.63
Bad debts	965 589	3 367 025	2 401 436	71.32
Collection costs	329 363	315 100	-14 263	-4.53
Depreciation	5 275 884	4 510 085	-765 799	-16.98
Repairs and maintenance	2 858 855	3 627 559	768 704	21.19
Finance Charges	1 249 739	485 711	-764 028	-157.30
Bulk purchases	13 462 391	13 742 700	280 309	2.04
Contracted services	379 008	381 460	2 452	0.64
Grants and subsidies paid	272 913	277 219	4 306	1.55
General expenses - other	13 792 438	13 731 026	-61 412	-0.45
Provision - Post employment benefits	790 007	765 940	-24 067	-3.14
Loss on disposal of property, plant and equipment	-	-	-	-
<b>Total Expenditure</b>	<b>64 976 896</b>	<b>67 023 647</b>	<b>2 046 751</b>	
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>9 933 150</b>	<b>-4 460 041</b>	<b>-14 393 191</b>	

Details of material variances**Revenue**

Rental of Facilities - R74 820 (46.82%)	Levied amount recognised and not actual receipts
Interest earned - External Investments - R81 155 (-40.58%)	Low interest rates and high capital expenditure
Fines - R10 666 (17.34%)	Court fines R11 416 more than budget
Other Income - R398 872 (319%)	Unclaimed unknown deposits from 2005 - 2009

**Expenditure**

Contribution to debt impairment - R2 793 774 (56.27%)	Present value used to determine provision
Depreciation - R954 065 (-25.89%)	Addition of landfill sites and new capital projects
Repairs and maintenance - R220 034 (10.63%)	Correction of incorrect allocations
Finance Charges - R1 047 219 (-956.45)	Interest portion of employee benefits and lease payment and landfill sites
Provision -Post Employee Benefit - R548 928 (57.72%)	Interest portion of employee benefits

When the six monthly financial performance was performed a revised budget had been compiled.

Reasons for the changes of the original budget is part of our audit file.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

## 43 BUDGET COMPARISONS (continued)

## 43.1 Reconciliation of Budget surplus/(deficit) with the surplus/(deficit) in the statement of financial performance

	2014 R	2013 R
Net surplus per the statement of financial performance	22 534 020	9 933 150
- Deficit on the sale of assets	47 090	
- Gain on Fair Value Adjustments	-145 289	
- Government Grants used for property, plant and equipment	-25 167 484	-12 337 523
	-2 731 664	-2 404 373
- Other adjustments	3 736 119	2 055 668
Budget Surplus - revenue	1 304 021	8 917
Budget underspending - expenditure	-2 432 098	-2 046 751
<b>Net deficit per approved budget</b>	<b>-6 467 783</b>	<b>-4 460 041</b>

## 44 MATERIAL LOSSES

The following material distribution losses incurred during the year:

Water (%)	16.90	22.60
Water Rand Value	1 382 834	1 491 706
Electricity (%)	17.90	19.40
Electricity Rand Value	3 235 378	3 675 300

## 45 CHANGES IN ACCOUNTING POLICY

-	-
0	0

## 46 CORRECTION OF ERROR

Maintenance on roads incurred in previous year	6 450	
Provision for Rehabilitation of Landfill Sites not previously recognised		-945 396
Provision for Rehabilitation of Landfill Sites not previously recognised		945 396
Provision for Rehabilitation of Landfill Sites not previously recognised		-1 277 514
Depreciation of Landfill Sites not previously recognised		349 239
Depreciation of Landfill Sites not previously recognised		-379 918
Reversal of Landfill Sites recognised - Incorrect date applied		2 738 464
Correction of Depreciation due to incorrect date applied		-689 864
Accumulated depreciation Landfill		531 361
Depreciation of Heritage Assets written back		-66 863
Payment to Water Affairs - Expenditure for 2012		1 965
Transfer of Equitable Share of 2012 withheld		-517 000
Suspense Accounts with no movements		81 651
Accumulated depreciation Landfill		30 679
Investment Property not previously added in asset register		-318 248
Building not previously added in asset register		-109 900
Amount written off twice		28
	6 450	374 080

10. PROPERTY, PLANT AND EQUIPMENT

30 June 2014

Reconciliation of Carrying Value	<u>Land and Buildings</u>	Infrastructure	Community	Heritage	Other	Total
	R	R	R	R	R	R
<b>Carrying values at 1 July 2013</b>	<b>7 689 901</b>	<b>62 264 611</b>	<b>4 730 855</b>	<b>1 608 055</b>	<b>9 181 209</b>	<b>85 474 631</b>
Cost	7 790 940	78 759 850	7 082 513	1 608 055	20 822 537	116 063 895
Correction of error ( note )						-
Revaluation						-
Accumulated depreciation	-101 039	-16 495 239	-2 351 658	-	-11 641 328	-30 589 264
-Cost	-101 039	-16 495 239	-2 351 658	-	-11 641 328	-30 589 264
-Revaluation	-	-	-	-	-	-
Acquisitions		23 055 030			2 132 947	25 187 977
Capital under Construction						-
Increases/decreases in Transfers					-114 577	-114 577
Depreciation	16 290	-2 371 957	184 793	-	-216 818	-2 387 692
- based on Cost	16 290	-2 371 957	184 793	-	-787 305	-2 958 179
- based on Revaluation						-
Carrying value of disposals	-	-		-	-	-
Cost/revaluation				-	570 487	570 487
Accumulated depreciation			-	-	-	-
Impairment losses						-
Other movements	-					-
<b>Carrying values at 30 June 2014</b>	<b>7 706 191</b>	<b>82 947 684</b>	<b>4 915 648</b>	<b>1 608 055</b>	<b>10 982 761</b>	<b>108 160 339</b>
Cost	7 790 940	101 814 880	7 082 513	1 608 055	22 840 907	141 137 295
Correction of error ( note )						
Revaluation						
Accumulated depreciation	-84 749	-18 867 196	-2 166 865	-	-11 858 146	-32 976 956
- Cost	-84 749	-18 867 196	-2 166 865	-	-11 858 146	-32 976 956
- Revaluation						-

30 June 2013

Reconciliation of Carrying Value	Land and Buildings	Infrastructure	Community	Heritage	Other	Total
	R	R	R	R	R	R
<b>Carrying values at 1 July 2012</b>	<b>5 147 730</b>	<b>51 845 752</b>	<b>4 902 837</b>	<b>1 465 000</b>	<b>15 707 439</b>	<b>79 068 758</b>
Cost	5 253 939	65 884 402	8 614 440	1 465 000	26 710 128	107 927 909
Correction of error ( note )						-
Revaluation			216 500			216 500
Accumulated depreciation	-106 209	-14 038 650	-3 711 603	-	-11 002 689	-28 859 151
- Cost	-106 209	-14 038 650	-3 711 603	-	-11 002 689	-28 859 151
- Revaluation	-	-	-	-	-	-
Acquisitions		12 875 448	43 910		52 749	12 972 107
Capital under Construction						-
Increases/decreases in Transfers	2 537 001	-	-1 792 337	143 055	-5 940 340	-5 052 621
Depreciation	5 170	-2 456 589	1 359 945	-	-638 639	-3 795 113
- based on Cost	-36 270	-2 456 589	-565 017	-98 806	-2 045 429	-5 202 111
- based on Revaluation						
Carrying value of disposals	-	-	2 065 000	-	-	2 065 000
Cost/revaluation	41 440		-151 964	98 806	1 412 740	1 401 022
Accumulated depreciation			-	-	-	-
Impairment losses						-
Other movements			11 926		-5 950	5 976
<b>Carrying values at 30 June 2013</b>	<b>7 689 901</b>	<b>62 264 611</b>	<b>4 730 855</b>	<b>1 608 055</b>	<b>9 181 209</b>	<b>85 474 631</b>
Cost	7 790 940	78 759 850	7 082 513	1 608 055	20 822 537	116 063 895
Correction of error ( note )						-
Revaluation						-
Accumulated depreciation	-101 039	-16 495 239	-2 351 658	-	-11 641 328	-30 589 264
- Cost	-101 039	-16 495 239	-2 351 658	-	-11 641 328	-30 589 264
- Revaluation						-

Refer to Appendix B for more detail on property, plant and equipment

#### GRAP 17 - Property, Plant and Equipment

##### ASSETS HELD FOR SALE

Office equipment held for sale:

- Brandvlei	43 047
- Calvinia	182 558
- Nieuwoudtville	25 831
- Loeriesfontein	72 637
	<b>324 073</b>



## APPENDIX A

## HANTAM LOCAL MUNICIPALITY: SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2014

EXTERNAL LOANS	Loan Number	Redeemable	Balance at 30/06/2013	Received during the period	Redeemed written off during the period	Balance at 30/06/2014
<b>LONG-TERM LOANS</b>			<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<b>Total long-term loans</b>		<b>2016</b>	<b>1 419 421</b>	<b>-</b>	<b>527 867</b>	<b>891 554</b>
<b>ANNUITY LOANS</b>						
DBSA Loan @ 5% over 6 Years	102858	2016	1 419 421	-	527 867	891 554
<b>Total Annuity loans</b>			<b>1 419 421</b>	<b>-</b>	<b>527 867</b>	<b>891 554</b>
<b>LEASE LIABILITIES</b>						
Nashua Lease @.0002% over 4 Years		2015	15 470		15 470	-
Nashua Lease @15.31% over 5 Years		2013	-		-	-
Nashua Lease @ 1.77% over 5 Years		2013	-		-	-
Nashua Lease @12.70% over 5 Years		2013	-		-	-
Nashua Lease @12.70% over 5 Years		2013	-		-	-
Nashua Lease @18.33% over 5 Years		2013	4 276		4 276	-
Gestetner Lease @3.78% over 5 Years		2012	-		-	-
Nashua Lease @12.70% over 5 Years		2014	10 669		10 669	-
Nashua Lease over 5 Years		2015	42 900	-	42 900	-
Nashua Lease over 5 Years		2014	58 500	-	58 500	-
Nashua Lease over 4 Years		2015	24 877	-	24 877	-
Nashua Lease over 4 Years		2013	595	-	595	-
Nashua Lease @ 6.50% over 3 Years		2016		57 440	10 312	47 129
Nashua Lease @14.41% over 3 Years		2016		90 000	14 611	75 389
Nashua Lease @10.77% over 3 Years		2016		41 000	6 975	34 025
Nashua Lease @10.18% over 3 Years		2016		65 000	11 140	53 860
Nashua Lease @33.33% over 3 Years		2016		25 000	3 144	21 856
Nashua Lease @6.50% over 3 Years		2016		40 690	7 305	33 386
Nashua Lease @5.06% over 3 Years		2016		25 000	4 569	20 431
Nashua Lease @12.48% over 3 Years		2016		40 000	6 657	33 343
Nashua Lease @33.33% over 3 Years		2016		25 000	3 144	21 856
Nashua Lease @9.11% over 3 Years		2016		42 000	7 296	34 704
Nashua Lease @53.83% over 3 Years		2016		20 000	1 866	18 134
						-
<b>Total Lease Liabilities</b>			<b>157 287</b>	<b>471 131</b>	<b>234 305</b>	<b>394 113</b>
<b>TOTAL EXTERNAL LOANS</b>			<b>1 576 708</b>	<b>471 131</b>	<b>762 172</b>	<b>1 285 667</b>

## HANTAM LOCAL MUNICIPALITY : ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2014

	Cost/Revaluation										Accumulated Depreciation					Carrying Value	Budget Additions 2014
	Opening Balance		Restated Opening	WIP Additions	Additions	Transfers/ Adjust	Disposals	Closing Balance	Opening Balance		Restated Opening	Depreciation	Transfers/ Adjust	Closing Balance			
Land and Buildings																	
Land	4 191 839	1 403 601	5 595 440					5 595 440	867	-867	-	-		-	5 595 440		
Buildings	1 062 100	1 133 400	2 195 500					2 195 500	141 612	-40 573	101 039	-16 290		84 749	2 110 751		
	5 253 939	2 537 001	7 790 940	-	-	-	-	7 790 940	142 479	-41 440	101 039	-16 290	-	84 749	7 706 191		
Infrastructure																	
Drains								-						-	-		
Roads	12 156 565		12 156 565	-	4 950 099	-		17 106 664	2 496 643		2 496 643	373 243	-	2 869 886	14 236 778		
Security Measures	24 427		24 427					24 427	13 044		13 044	1 702	-	14 746	9 681		
Sewerage Mains & Purif	20 888 612		20 888 612	7 854 045	5 443 307	-		34 185 964	2 072 409		2 072 409	623 632	-	2 696 041	31 489 923		
Electricity Mains	15 777 405		15 777 405	887 474	720 819	-		17 385 698	7 305 384		7 305 384	342 680	-	7 648 064	9 737 634		
Electricity Peak Load Equip								-						-	-		
Water Mains & Purification	28 486 856		28 486 856	-	3 199 286	-		31 686 142	4 002 577		4 002 577	981 623	-	4 984 200	26 701 942		
Landfill Sites	1 277 514		1 277 514					1 277 514	574 251		574 251	42 890		617 141	660 373		
Car Parks	-		-			-		-			-		-	-	-		
Aerodrome	148 471		148 471					148 471	30 931		30 931	6 186	-	37 117	111 354		
Work in Progress	-		-			-		-			-		-	-	-		
	78 759 850	-	78 759 850	8 741 519	14 313 511	-	-	101 814 880	16 495 239	-	16 495 239	2 371 956	-	18 867 195	82 947 685		
Community Assets																	
Buildings	4 908 904	47 718	4 956 622					4 956 622	1 389 122	-64 536	1 324 586	-205 589		1 118 997	3 837 625		
Libraries								-						-	-		
Recreation Grounds	1 985 291	140 600	2 125 891			-	-	2 125 891	810 573	216 500	1 027 073	20 796		1 047 869	1 078 022		
Cemeteries								-						-	-		
	6 894 195	188 318	7 082 513		-	-	-	7 082 513	2 199 695	151 964	2 351 659	-184 793	-	2 166 866	4 915 647	-	
Heritage Assets																	
Historical Buildings	1 490 555	117 500	1 608 055					1 608 055		98 806	98 806	-98 806			1 608 055		
Vehicles	-		-			-		-			-		-	-	-		
	1 490 555	117 500	1 608 055		-	-	-	1 608 055	-	98 806	98 806	-98 806	-	-	1 608 055	-	
Total carried forward	92 398 539	2 842 819	95 241 358	8 741 519	14 313 511	-	-	118 296 388	18 837 413	209 330	19 046 743	2 072 067	-	21 118 810	97 177 578		

	Cost/Revaluation								Accumulated Depreciation					Carrying Value	Budget Additions 2013	
	Opening Balance				Additions	Transfers/ Adjust	Disposals	Closing Balance	Opening Balance			Additions	Transfers/ Adjust			Closing Balance
Total brought forward	92 398 539	2 842 819	95 241 358	8 741 519	14 313 511	-	-	118 296 388	18 837 413	209 330	19 046 743	2 072 067	-	21 118 810	97 177 578	
Investment Property																
Land	12 418 148	-238 500	12 179 648					12 179 648						-	12 179 648	
	12 418 148	-238 500	12 179 648		-	-	-	12 179 648	-			-	-		12 179 648	-
Leased Assets (Infrastructure)																
Sewerage Mains & Purify																
	-				-	-	-	-	-			-	-	-	-	
Other Assets																
								-						-	-	
Office Equipment	2 450 031		2 450 031		118 759	-13 954		2 554 836	2 134 885	4 522	2 139 407	143 414	-469 865	1 812 956	741 880	
Bins and Containers	10 097		10 097					10 097	1 346		1 346	337		1 683	8 414	
Emergency Equipment	79 657		79 657					79 657	79 179		79 179	68		79 247	410	
Motor vehicles	6 351 691		6 351 691		1 954 295	-100 623		8 205 363	4 217 005		4 217 005	458 690	-100 623	4 575 072	3 630 291	
Buildings	14 940 775	-5 968 900	8 971 875					8 971 875	4 619 392	-1 417 262	3 202 130	-34 706		3 167 424	5 804 451	
Furniture & Fittings	1 715 174		1 715 174		2 789	-		1 717 963	956 285		956 285	177 250		1 133 535	584 428	
Plant & Equipment	1 176 513		1 176 513		57 104	-		1 233 617	1 045 975		1 045 975	42 252		1 088 227	145 390	
Biological Assets	67 500		67 500			-		67 500			-			-	67 500	
	-							-			-			-		
	26 791 438	-5 968 900	20 822 538	-	2 132 947	-114 577	-	22 840 908	13 054 067	-1 412 740	11 641 327	787 305	-570 488	11 858 144	10 982 764	-
Total	131 608 125	-3 364 581	128 243 544	8 741 519	16 446 458	-114 577		153 316 944	31 891 480	-1 203 410	30 688 070	2 859 372	-570 488	32 976 954	120 339 990	

**APPENDIX C**  
**HANTAM LOCAL MUNICIPALITY: SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED**  
**30 JUNE 2014**

2013 Actual Income R	2013 Actual Expenditure R	2013 Surplus/ (Deficit) R		2014 Actual Income R	2014 Actual Expenditure R	2014 Surplus/ (Deficit) R
1 188 742	8 260 341	-7 071 599	Executive & Council	1 488 105	9 225 359	-7 737 254
32 960 852	11 148 376	21 812 476	Finance & Admin	28 456 876	22 312 264	6 144 612
	360 753	-360 753	Planning & Development	0	385 195	-385 195
39 847	156 013	-116 166	Health	28 130	262 985	-234 855
351 946	1 777 471	-1 425 525	Community & Social Services	589 352	1 846 587	-1 257 235
	28 075	-28 075	Public Safety	0	42 135	-42 135
146 510	938 182	-791 672	Sport & Recreation	345 936	1 257 952	-912 016
6 778 204	7 391 068	-612 864	Waste Management	21 999 700	8 151 822	13 847 878
1 940 198	5 852 253	-3 912 055	Road Transport	6 710 802	9 701 831	-2 991 029
7 365 605	5 995 581	1 370 024	Water	10 543 057	8 183 040	2 360 017
21 558 793	18 464 508	3 094 285	Electricity	25 128 412	22 848 821	2 279 591
	768 005	-768 005	Other	0	551 701	-551 701
2 855 972	2 033 779	822 193	Waste Water Management	3 642 970	3 082 978	559 992
<b>75 186 669</b>	<b>63 174 405</b>	<b>12 012 264</b>	<b>Total</b>	<b>98 933 340</b>	<b>87 852 670</b>	<b>11 080 670</b>

APPENDIX D

DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003 FOR THE YEAR ENDED 30 JUNE 2014

65

Grant and Subsidies Received

Name of Grants	Name of organ of state or municipal entity	Balance Unspent 01/07/2013	Quarterly Receipts					Quarterly Expenditure					Balance Unspent 30-Jun-14	Grants and Subsidies delayed / withheld					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	Yes/No		
			Sept	Dec	March	June	Total	Sept	Dec	March	June	Total			Sept	Dec	March	June					
Financial Management	Nat.Treasury	-	1 650 000				1 650 000	163 441	90 048	632 095	764 415	1 649 999	1										
MIG	MIG	162 409	4 500 000	4 500 000	3 098 000		12 260 409	1 142 043	3 905 483	1 701 473	5 349 000	12 097 999	162 410										
Municipal Systems	Nat.Treasury	121	890 000				890 121	142 000	91 175	208 839	430 555	872 569	17 552										
Library	Culture	80 002	279 500		279 500		639 002	57 121	110 465	61 933	213 742	443 261	195 741										
INEP	Nat.Treasury	1 455 472			761 000		2 216 472	134 695	937 761	383 017	761 000	2 216 473	-1										
Equitable	Nat.Treasury	-	8 463 000	6 771 000	5 078 000		20 312 000	5 078 000	5 078 000	5 078 000	5 078 000	20 312 000	-										
EPWP	Nat.Treasury	-	400 000	300 000	300 000		1 000 000	485 614	295 485	176 225	42 676	1 000 000	-										
Namaqua DM	District	-					-					-	-										
Water Affairs		-					-					-	-										
		1 698 004	16 182 500	11 571 000	9 516 500	0	38 968 004	7 202 914	10 508 417	8 241 582	12 639 388	38 592 301	375 703	-	-	-	-	-	-				

IRREGULAR EXPENDITURE : 2013/2014

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	Action	RESPONSIBLE	COUNCIL	DATE	Condoned
2013/07/04	19501	Cullinan Guesthouse	2 160.00	No Quotations attached		JH Langner	Y	2013/11/28	Y
2013/07/08	100538	SA Poskantoor BPK	19 150.00	No Quotations attached		SM Coetzee			
2013/07/10	19536	Lexis Nexis Butterworths	2 351.59	No Quotations attached		R Retief			
2013/07/15	19557	Scotia Inn Hotel	2 120.00	No Quotations attached		R Retief	Y	2013/11/28	Y
2013/07/17	100559	Pep Stores	2 127.52	only available supplier		C Du Plessis	Y	2013/11/28	Y
2013/07/18	19583	LJ Motors	3 088.93	No Quotations attached		R van Wyk	Y	2013/11/28	Y
2013/07/19	100562	KLK	9 036.31	No Quotations attached		R van Wyk	Y	2013/11/28	Y
2013/07/25	19614	Old Mill Lodge	2 050.00	No Quotations attached		AF Fritz	Y	2013/11/28	Y
2013/07/25	Salary Run	J Swarts	10 433.14	Acting Allowance	Will be paid back	C Du Plessis	Y	2013/11/28	Y
2013/07/30	19636	S&S Grondverskuiwing	3 255.84	only available supplier		R van Wyk	Y	2013/11/28	Y
2013/08/23	19842	Vredendal Besproeing	2 307.68	No Quotations attached		K Nel			
2013/08/23	19848	Visagie Bande/ Supa Quick	2 745.92	No Quotations attached		K Nel			
2013/08/23	19858	Brand Motor Group	2 165.68	No Quotations attached		T Brown			
2013/08/23	19860	Boy Parker	6 074.30	No Quotations attached		K Nel	Y	2013/11/28	Y
2013/08/23	19860	Boy Parker	2 124.05	No Quotations attached		K Nel			
2013/08/23	19860	Boy Parker	2 574.85	No Quotations attached		K Nel			
2013/09/05	20045	Advocate Simon	25 000.00	No Quotations attached		R Lock	Y	2013/11/28	Y
2013/09/06	20054	Cullinan Guesthouse	2 700.00	guesthouses being fully		SM Coetzee			
2013/09/11	20086	Makepu Construction	7 353.00	No Quotations Attached		JH Langner			
2013/09/11	20087	Boesmanland Pub	2 000.00	No Quotations attached		JH Langner			
2013/09/17	20131	Starplex	39 454.50	No Quotations attached					
2013/09/25	20216	Weskus Elektries	2 200.15	no reason supplied.		JM Louw			
2013/09/25	20233	A + J Sounds	3 500.00	obtained but two of the		R Lock			
2013/09/25	20143	Central Garage	2 418.16	No Quotations attached		JM Louw			
2013/09/25	20288	Media 24	6 156.00	No Quotations attached		R Lock			
2013/09/25	20143	Central Garage	2 100.00	No Quotations attached		JM Louw			
2013/09/26	20142	Calvinia Transport	3 086.52	two invoices on same day		R van Wyk		2014/06/30	Y
2013/09/30	20234	KLK	4 258.95	four invoices on same day		LJC Van der Merwe		2014/06/30	Y
2013/10/04	20500	Boy Parker	2 613.55	No Quotations attached		R van Wyk			
2013/10/09	20476	Vredendal Besproeing	6 592.85	No Quotations attached		K Nel			
2013/10/13	20476	Vredendal Besproeing	3 283.20	No Quotations attached		K Nel			
2013/10/21	20500	Boy Parker	3 816.30	No Quotations attached		R van Wyk			
2013/10/25	20345	Boesmanland Pub	2 026.00	meals for employes		C Du Plessis		2014/06/30	Y
2013/10/25	20397	Emthanjeni Lodge	2 670.00	attached. Only		C Du Plessis		2014/06/30	Y
2013/10/25	20490	KLK	3 436.63	No Quotations attached		R van Wyk			
2013/10/25	20497	Renosterberg Lodge	2 520.00	(only avaiable		C Du Plessis		2014/06/30	Y

2013/10/25	20450	LJ Motors	5 980.16	repair immediatly. No		R van Wyk		2014/06/30	Y
2013/10/25	20450	LJ Motors	2 041.02	No quotations		R van Wyk			
2013/10/28	20615	Calvinia Computers	4 215.00	No quotations attached		SM Coetzee			
2013/10/30	20547	Adenco Construction	12 323.06	No quotations attached		R van Wyk		2014/06/30	Y
2013/11/18	20864	Gear Advertising	4 812.80	No quotations attached		JH Langner		2014/06/30	Y
2013/11/25	20870	Koelbly (pty) Ltd	2 963.45	No quotations attached		C Du Plessis		2014/06/30	Y
2013/11/28	20887	A&J Sound Hire	3 500.00	similar		R van Wyk		2014/06/30	Y
2013/11/29	20944	Cornelissen Incorporated	140 000.00	No quotations attached		SM Coetzee		2014/06/30	Y
2013/12/02	20943	Advocate Simon	85 500.00	No quotations attached		SM Coetzee		2014/06/30	Y
2013/12/02	20984	Modern Picture Frames	2 925.00	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/05	20981	Southern Ambition	2 067.05	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/05	21015	Starplex	8 550.00	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/11	21014	Starplex	10 009.20	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/11	21020	Kaap Agri	2 285.46	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/18	21040	CSIR	10 242.90	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/18	21134	Newton Enterprises	7 821.00	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/19	100735	Pep Stores	14 518.57	No quotations attached		SM Coetzee			
2013/12/19	100734	Pep Stores	14 471.57	No quotations attached		SM Coetzee			
2014/01/08	21176	Wessie's Vervoer	5 187.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/14	21176	Wessie's Vervoer	2 593.50	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/15	21229	Pieter Louw Taxi's	4 500.00	No quotations attached		C Du Plessis		2014/06/30	Y
2014/01/17	21126	Alfa Elektries	6 130.00	No quotations attached		J Nel		2014/06/30	Y
2014/01/17	21224	Vredendal Besproeing	2 578.51	No quotations attached		J Nel		2014/06/30	Y
2014/01/22	21221	Calvinia Staalkonstruksie	2 283.85	No quotations attached		J Nel			
2014/01/24	21222	KLK Brandvlei	4 066.63	No quotations attached		R van Wyk			
2014/01/24	21274	Taranis CO Advisory CC	11 960.00	No quotations attached		C Du Plessis		2014/06/30	Y
2014/01/24	21280	Media 24	8 625.10	No quotations attached		T Brown		2014/06/30	Y
2014/01/27	21356	Mastertreads	7 683.60	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/27	21356	Mastertreads	3 990.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/27	21356	Mastertreads	6 612.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/28	21347	Noordwes Koerante	5 576.88	No quotations attached		R Lock		2014/06/30	Y
2014/01/28	21512	Vredendal Besproeing	6 547.02	No quotations attached		J Nel		2014/06/30	Y
2014/01/31	21532	KLK Kooperasie	2 696.70	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/31	21530	S & S Grondverskuiwing	13 016.52	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/31	21526	LJ Motors	2 640.46	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/14	21514	Calvinia Transport	3 600.04	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/14	21603	Starplex	7 168.32	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/21	21723	KLK	3 417.44	No quotations attached		JM Louw		2014/06/30	Y
2014/02/25	21720	Calvinia Staalkonstruksie	3 616.30	No quotations attached		R van Wyk		2014/06/30	Y

2014/02/25	21705	Prokureurs	5 484.90	No quotations attached		R Lock		2014/06/30	Y
2014/02/25	21700	JCG Watertreatment	9 690.00	In an emergency		J Nel		2014/06/30	Y
2014/02/25	21739	CSIR	4 377.60	No quotations attached		J Nel		2014/06/30	Y
2014/02/25	21739	CSIR	5 865.30	No quotations attached		J Nel		2014/06/30	Y
2014/02/28	21739	CSIR	4 377.60	No quotations attached		J Nel		2014/06/30	Y
2014/03/12	21739	CSIR	22 886.64	No quotations attached		J Nel		2014/06/30	Y
2014/03/12	21883	Media 24	2 192.88	No quotations attached		W Steenkamp		2014/06/30	Y
2014/03/12	21863	Cornelissen Incorporated	100 000.00	No quotations attached		SM Coetzee		2014/06/30	Y
2014/03/12	21969	Koos Coetzee prokureurs	4 083.39	No quotations attached		JH Langner		2014/06/30	Y
2014/03/14	21991	Brand Nissan	2 818.00	No quotations attached		T Brown		2014/06/30	Y
2014/03/17	21991	Brand Nissan	2 435.09	No quotations attached		T Brown		2014/06/30	Y
2014/03/18	21989	Groenewald en Symington	6 287.10	No quotations attached		R Lock		2014/06/30	Y
2014/03/25	22086	Groenewald en Symington	3 246.13	No quotations attached		K Fourie		2014/06/30	Y
2014/03/25	20754	Cullinan Guesthouse	3 240.00	states that all other		C Du Plessis			
2014/03/25	20742	FG Uniforms	2 551.95	No quotations attached		S Loubser			
2014/03/25	20898	Protea Motors	2 119.86	No quotations attached		R van Wyk			
2014/03/25	21261	Kaap Agri	2 227.97	No quotations attached		R van Wyk			
2014/03/25	21254	KLK Landbou bpk	2 519.14	No quotations attached		K Nel			
2014/03/25	21500	Starplex	9 056.16	No quotations attached		R van Wyk			
2014/03/25	21524	Brand Nissan	2 201.23	No quotations attached		T Brown			
2014/03/25	21727	Boy Parker	3 612.20	No quotations attached		B Leukes			
2014/03/25	21727	Boy Parker	14 159.57	No quotations attached		R van Wyk			
2014/04/01	21712	Elkoweru Guesthouse	11 625.00	Only two quotations		SM Coetzee			
2014/04/02	21678	Weskus Elektries	7 600.20	Only two quotations		R Lock			
2014/04/03	21678	Weskus Elektries	29 421.00	Only two quotations		R Lock			
2014/04/08	21678	Weskus Elektries	28 928.10	Only two quotations		R Lock			
2014/04/16	21678	Weskus Elektries	26 718.30	Only two quotations		R Lock			
2014/04/23	21743	Brand Nissan	2 174.90	No quotations attached		T Brown			
2014/04/25	21737	Supa Quick	5 450.62	No quotations attached		K Nel			
2014/04/25	21916	Starplex	6 566.40	No quotations attached		R van Wyk			
2014/04/25	21865	Protea Motors	2 676.20	No quotations attached		c koopman			
2014/04/25	22013	Elektrotegniese dienste	11 035.00	No quotations attached		JM Louw			
2014/04/25	22004	Vredendal Besproeing	3 560.29	No quotations attached		K Nel			
2014/04/25	21996	Die Noordwester Uitgewers	2 988.58	No quotations attached		R Lock			
2014/04/29	21990	KLK	2 462.07	No quotations attached		JM Louw			
2014/05/02	22130	Elkoweru Guesthouse	10 650.00	Only two quotations		JH Langner			
2014/05/06	22123	Lombard WA	23 965.00	No quotations attached		R van Wyk			
2014/05/08	22105	Cornelissen Incorporated	50 000.00	No quotations attached		SM Coetzee			
2014/05/23	22217	Brand Nissan	4 429.02	No quotations attached		T Brown			

2014/05/23	22211	Protea Motors	6 075.71	No quotations attached		K Nel			
2014/05/25	22253	LJ Motors	2 154.60	No quotations attached		T Brown			
2014/05/26	22250	PG Glass	10 521.76	No quotations attached		T Brown			
21/02/2014	21492	Universal Engineering	6 640.50	attached					
2014/06/19	22452	Tyger Hills	8 100.00	Only two quotations.		SM Coetzee			
2014/06/26	22501	Media 24	3 080.39	quotations		R Lock			
2014/06/26	22495	LJ Motors	9 744.82	SCMP		R van Wyk			
2014/06/30	22601	AAD Truck & Bus	21 972.35	No quotations attached					
2014/06/30	22593	CDK fuel H/A central garage	13 639.72	Only supplier		R van Wyk			
2013/12/10	20956	CDK Fuel	28 118.92	geregistreer nie		Koos Nel			
2014/03/25	21721	CDK Fuel	3 150.46	geregistreer nie		Koos Nel			
2013/09/25	20143	Central Garage	4 518.16	geregistreer nie		Koos Nel			
2013/10/18	20488	Central Garage	8 222.22	geregistreer nie		Koos Nel			
2013/10/25	20456	Central Garage	7 128.00	geregistreer nie		Koos Nel			
2013/09/25	20160	CSIR	31 005.72	geregistreer nie		Riaan Van Wyk			
2013/10/25	20504	CSIR	10 242.90	geregistreer nie		Riaan Van Wyk			
2014/01/27	21258	CSIR	20 485.80	geregistreer nie		Riaan Van Wyk			
2014/03/25	21739	CSIR	37 507.14	geregistreer nie		Riaan Van Wyk			
2014/04/29	22039	CSIR	9 069.84	geregistreer nie		Riaan Van Wyk			
2014/06/26	22513	CSIR	20 269.20	geregistreer nie		Riaan Van Wyk			
2013/08/23	19850	Kaap Agri	2 067.15	geregistreer nie		Riaan Van Wyk			
2013/09/25	20147	Kaap Agri	24 389.22	geregistreer nie		Riaan Van Wyk			
2013/10/25	20455	Kaap Agri	859.23	geregistreer nie		Riaan Van Wyk			
2013/11/25	20746	Sizwe Paints Cape	18 415.46	geregistreer nie		Riaan Van Wyk			
2013/12/18	21000	Tosas	24 682.40	geregistreer nie		Koos Nel			
			<b>1 427 412.79</b>						



Deviations : 2013/2014

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE	COUNCIL	DATE	Condoned
2013/07/30	19635	Protea Motors	9 124.70	No Quotations attached, only available supplier, deviation attached	R van Wyk	Y	2013/11/28	Y
2013/08/13	19788	Medicare EMR	23 413.00	No Quotations attached, deviation attached	R Lock			
2013/08/21	19836	Alfa Motors Brandvlei	6 762.49	One Quotations attached, deviation attached	JM Louw	Y	2013/11/28	Y
2013/08/26	100618	SA Poskantoor	34 920.00	No Quotations attached, only available supplier, deviation attached	SM Coetzee			
2013/08/29	19978	LJ Motors	4 032.10	One Quotations attached, deviation attached	R van Wyk	Y	2013/11/28	Y
2013/08/30	19888	Weskus Elektries	121 986.04	In an emergency	JM Louw			
2013/09/06	100660	KLK	2 910.40	Only Supplier	R van Wyk			
2013/09/16	20069	Wessie's Vervoer	9 541.80	One Quotations attached, deviation attached, only	R van Wyk	Y	2013/11/28	Y
2013/09/25	20120	Starplex 636 CC	11 970.00	One Quotations attached, deviation attached,	R van Wyk	Y	2013/11/28	Y
2013/09/25	20211	Protea Motors	2 395.55	One Quotations attached, deviation attached, only supplier Newwoodville	J Nel	Y	2013/11/28	Y
2013/09/26	20224	FG Uniforms	3 984.83	Only Provider	SP Loubser			
2013/09/26	20224	FG Uniforms	2 124.45	Only Provider	SP Loubser			
2013/09/26	20224	FG Uniforms	2 278.07	Only Provider	SP Loubser			
2013/09/26	20223	Sandon Fuels	7 950.00	Only Supplier Short notice	K Nel			
2013/09/26	20159	Master Treads	7 980.00	One Quotations attached, deviation attached, only supplier seteville	R van Wyk	Y	2013/11/28	Y
2013/10/14	100685	SA Poskantoor	29 100.00	Only Supplier	SM Coetzee			
2013/10/14	100684	SA Poskantoor	5 880.00	Only Supplier	SM Coetzee			
2013/10/15	20430	Truvelo	2 466.23	Only available supplier	R van Wyk		2014/06/30	Y
2013/10/15	20434	Safe Tech	11 970.00	Only available supplier	R van Wyk		2014/06/30	Y
2013/10/17	20435	Freddies Dienstasie	3 859.55	In an emergency	J Nel		2014/06/30	Y
2013/10/18	20435	Freddies Dienstasie	2 957.50	In an emergency	J nel			

2013/10/25	20471	Papillon Training	6 990.00	Only available supplier for this training	C du Plessis		2014/06/30	Y
2013/10/25	20451	Contour Technology	18 240.00	Only available supplier, hand teminals	SM Coetzee		2014/06/30	Y
2013/10/25	20452	Protea Motors	3 705.40	Only available supplier	R van Wyk		2014/06/30	Y
2013/10/25	20457	Calvinia Motors	2 467.85	Only available from supplier	J Nel		2014/06/30	Y
2013/10/25	20458	Cape Diggers	6 039.72	Only available from agent	J Nel		2014/06/30	Y
2013/10/25	20465	Nashua Noordweste	3 042.43	In an emergency	SM Coetzee		2014/06/30	Y
2013/10/25	20464	Andrag Agrico	2 086.77	Vehicle under warrantee	R van Wyk		2014/06/30	Y
2013/10/25	20463	Die Noordwester Uitgewers	2 052.00	Only available from supplier for specific books	SM Coetzee		2014/06/30	Y
2013/10/25	20527	Zonwa Pompwerke	4 600.00	In an emergency	T Brown		2014/06/30	Y
2013/10/30	20503	Hantam Apteek	2 325.00	Only available supplier	SM Coetzee		2014/06/30	Y
2013/10/30	20617	Calvinia Staalkonstruksi	11 400.00	Only available supplier	R van Wyk		2014/06/30	Y
2013/10/31	20617	Calvinia Staalkonstruksi	4 619.92	Only available supplier	R van Wyk		2014/06/30	Y
2013/11/14	20743	Office Logic	3 306.00	Only supplier with stock	S Loubser			
2013/11/25	20768	Kaap Agri	15 999.99	Only two quotations could be obtained	R van Wyk		2014/06/30	Y
2013/11/25	20898	Protea Motors	4 030.00	Only available supplier	R van Wyk		2014/06/30	Y
2013/11/25	20898	Protea Motors	3 260.00	Only available supplier	R van Wyk		2014/06/30	Y
2013/12/02	20898	Protea Motors	2 545.95	Only available supplier	R van Wyk		2014/06/30	Y
2013/12/02	20919	Loenesfontein Elektrotegnies & Diepte	4 150.00	Only available supplier	JM Louw		2014/06/30	Y
2013/12/02	20950	Maha Cape	8 239.00	Only available supplier	R van Wyk		2014/06/30	Y
2013/12/10	100719	SA Poskantoor	29 100.00	Only available supplier	SM Coetzee		2014/06/30	Y
2013/12/10	20991	Driving lisence card account	5 325.00	Only available supplier	S Loubser		2014/06/30	Y
2013/12/12	20991	Driving lisence card account	5 475.00	Only available supplier	S Loubser		2014/06/30	Y
2013/12/13	20974	Contour Technology	8 835.00	Only available supplier	SM Coetzee		2014/06/30	Y

2013/12/18	21019	Vredendal Besproeing	46 839.63	In an emergency	J Nel		2014/06/30	Y
2013/12/18	21018	KLK Brandvlei	7 950.00	In an emergency	J Nel		2014/06/30	Y
2013/12/18	21020	Kaap Agri	2 299.88	Only available supplier	R van Wyk		2014/06/30	Y
2013/12/18	21157	Lombard WA	39 238.80	In an emergency	R van Wyk		2014/06/30	Y
2013/12/19	21250	FFA Aviation	13 833.15	In an emergency	R van Wyk		2014/06/30	Y
2014/01/16	21245	WA Lombard	12 149.00	In an emergency	R van Wyk		2014/06/30	Y
2014/01/24	21244	City Hire Sevices	3 260.40	Only Supplier	J Nel		2014/06/30	Y
2014/01/24	21242	LJ Motors	4 331.09	In an emergency	J Nel		2014/06/30	Y
2014/01/24	21242	LJ Motors	5 352.59	Only Supplier	R van Wyk			
2014/01/24	21241	Protea Motors	2 042.78	Only available supplier	J Nel		2014/06/30	Y
2014/01/24	21239	Brand Nissan	2 205.17	Only Supplier	T Brown		2014/06/30	Y
2014/01/24	21226	Alfa Elektries	6 065.00	In an emergency	J Nel			
2014/01/27	21257	Die Noordwester Uiteenwaa	2 052.00	Only available supplier	T Brown			
2014/01/27	21257	Noordwester Uiteenwaa	4 175.76	Only available supplier	R Retief			
2014/01/27	21723	KLK	3 417.44	Only available supplier	R van Wyk		2014/06/30	Y
2014/01/27	21720	Calvinia Staalkonstruksi	3 616.30	Only available supplier	R van Wyk		2014/06/30	Y
2014/01/28	21705	De Villiers van Zyl Prokureurs	5 484.90	Only available supplier	T Brown		2014/06/30	Y
2014/02/06	21397	Independent Cranes	14 996.15	Only supplier (their crane)	T Brown		2014/06/30	Y
2014/02/07	21405	Groter Cederberg bbv	18 525.00	In an emergency	JR v Wyk		2014/06/30	Y
2014/02/10	21414	Joshua West	17 094.30	Only supplier	JM Louw		2014/06/30	Y
2014/02/13	21504	Contour Technology	3 083.70	Only supplier	K Fourie		2014/06/30	Y
2014/02/25	21532	KLK Kooperasie	5 352.46	Only available Supplier	JM Louw		2014/06/30	Y
2014/02/25	21531	LITHOTECH Sales Cape	20 653.38	Only supplier	SM Coetzee		2014/06/30	Y

2014/02/25	21529	Alfa Elektries	4 565.00	In an emergency	J Nel		2014/06/30	Y
2014/02/25	21528	Carmina Staalkonstruksi	14 682.22	In an emergency	R van Wyk		2014/06/30	Y
2014/02/25	21653	Lombard WA	51 158.13	In an emergency	J Nel		2014/06/30	Y
2014/02/25	21700	JCC Watertreatme	9 690.00	In an emergency	J Nel		2014/06/30	Y
2014/02/25	21736	Alfa Elektries	6 941.37	Only Supplier	JM Louw		2014/06/30	Y
2014/02/25	22012	Truvelo	3 677.06	Only Supplier	R van Wyk		2014/06/30	Y
2014/02/27	21997	Colas	35 476.80	Only 2 suppliers	R van Wyk		2014/06/30	Y
2014/03/07	21992	Protea Motors	4 205.25	Only 2 suppliers	R van Wyk		2014/06/30	Y
2014/03/25	20744	Alfa Elektries	5 470.87	In an emergency	K Nel			
2014/03/25	20718	Gear Advertising	4 072.37	Single Provider	R Lock			
2014/03/25	21279	Watertreatme nt	2 240.10	In an emergency	R van Wyk			
2014/03/25	100755	SA Poskantoor	29 828.00	Only supplier	SM Coetzee			
2014/03/25	21445	Old Mill Lodge	2 600.00	Only supplier avlaible	SM Coetzee			
2014/04/25	21521	KLK	10 936.00	Only supplier avlaible	K Nel			
2014/04/25	21521	KLK	5 468.00	Only supplier avlaible	K Nel			
2014/04/25	21513	Protea Motors	2 245.00	Only supplier avlaible	R van Wyk			
2014/04/29	21742	Agrico	2 991.82	Only supplier avlaible	K Nel			
2014/04/29	21741	Die Noordwester	2 545.58	Only supplier avlaible	R Lock			
2014/04/29	100771	SA Poskantoor	31 040.00	Only supplier avlaible	JH Langner			
2014/05/14	100775	SA Poskantoor	12 544.00	Only supplier avlaible	JH Langner			
2014/05/19	22234	EMC Electrical Reticulation	27 930.00	Only supplier avlaible	C du Plessis			
2014/05/23	22228	Oppienoster CC	7 286.30	Only supplier avlaible	K Nel			
2014/05/23	22216	Die Noordwester	3 990.00	Only supplier avlaible	K Fourie			

2014*05-23	22195	Payday Software	3 267.22	Only supplier avlaible	SM Coetzee			
2014/06/11	22411	Hantam Apteek	2 305.38	Only supplier avlaible	SM Coetzee			
2014/06/30	22602	KLK Calvinia	22 602.00	Deviation form not signed	R van Wyk			
2014/06/30	22598	Metsichem Ikapa	46 512.00	Emergency	JH Langner			
2014/06/30	22596	Elektrotegnies	8 922.50	Only supplier	C du Plessis			
2014/06/02	22342	Alfa Elektries	4 250.00	Only supplier that can repair immedaitly. No quotations	R van Wyk			
2014/06/19	22449	Media 24	9 013.72	Only supplier. No quotations	R Lock			
2014/06/26	22496	Protea Motors	11 165.63	Only supplier.	R van Wyk			
2014/06/27	22517	Calvinia Motors	9 441.09	No Quotations	R van Wyk			
2014/06/27	22522	Recticulation (pty) LTD	41 883.60	Only supplier. No quotations.	R van Wyk			
2014/06/27	22522	EMC Electrical Reticulation	41 883.60	No quotations. Only supplier and emergency	R van Wyk			
			1 192 291.23					

**IRREGULAR EXPENDITURE : 2011/2012**

67

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE PERSON	COUNCIL RESOLUTION	DATE	Condoned Y/N
2011/07/01	12894	Cape Coaters	5 427.54	No quotations : Emergency Services	R van Wyk			
2011/07/06	12933	Cape Coaters	16 282.62	No quotations : Emergency Services	R van Wyk			
2011/07/07	12947	The Tulip Guest House	2 320.00	No quotations : Rotation method	A Bergh			
2011/07/11	12959	Koffie & Candlelight	3 000.00	No quotations : Rotation method	A Bergh			
2011/07/11	12998	Katryns B&B	4 200.00	No quotations : Only Available accommodation	R van Wyk			
2011/07/18	13046	Cape Coaters	16 282.62	No quotations : Emergency Services	R van Wyk			
2011/07/26	13055	Calvinia Computer Services	3 975.00	No quotations : Single Provider	K Fourie			
2011/07/29	13117	Baadjes Bouers	3 850.00	No quotations : Emergency repairs	R van Wyk			
2011/08/02	13148	Jo 'S Guesthouse	4 650.00	No quotations : Only Available accommodation	C Du Plessis			
2011/07/21	13158	Kriskross Electrical Suppliers	8 180.30	Two quotations : Only two was received	JM Louw			
2011/06/01	13163	Gembok Koerant	4 801.68	No quotations :Only Regional Provider	R Lock			
2011/07/28	13175	Makepeeu Constructions	14 938.56	No quotations :Only Provider Nieuwoudtville	R van Wyk			
2011/08/01	13220	S & S Grondverskuiwing	7 967.46	No quotations :Only Provider Calvinia	R van Wyk			
2011/08/10	13221	Twelve Develpoment Services	6 412.50	No quotations :Only Provider availble	C Du Plessis			
2011/07/31	13250	Die Noordwester	3 508.80	No quotations :Only Provider Calvinia	R Lock			
2011/07/31	13253	LJ Motors	2 328.10	No quotations : Emergency Services	R van Wyk			
2011/07/31	13253	LJ Motors	4 181.52	No quotations : Emergency Services	R van Wyk			
2011/07/14	13254	Inter Tekens	4 822.20	No Quotations :They have Emblem of Municipality	C Du Plessis			
2011/07/31	13256	Forms Media Independent Africa	2 638.02	No quotations :Only Provider available	R van Wyk			
2011/07/20	13257	Alfa Elektries	3 414.00	No quotations :Only Provider available	R van Wyk			
2011/07/20	13257	Alfa Elektries	2 820.00	No quotations :Only Provider available	R van Wyk			
2011/07/20	13257	Alfa Elektries	4 700.00	No quotations :Only Provider available	R van Wyk			
2011/07/30	13260	Protea Motors	4 778.97	No quotations :Only Provider Nieuwoudtville	R van Wyk			
2011/07/31	13266	Boy Parker	4 921.00	No quotations :Only Provider available	R van Wyk			
2011/08/01	13267	Boy Parker	24 775.00	No quotations :Only Provider available	R van Wyk			

2011/08/19	13269	Jo 'S Guesthouse	7 150.00	No quotations : Rotation method	C Du Plessis			
2011/07/25	13299	Weskus Elektries	2 140.92	Not 3 quotations	R van Wyk			
2011/07/25	13299	Weskus Elektries	2 101.18	Not 3 quotations	R van Wyk			
2011/08/26	13320	Isaaks A	2 500.00	No quotations :Only Provider Brandvlei	R van Wyk			
2011/08/26	13330	Compulab	2 090.00	No quotations :Only Provider available with stock	R van Wyk			
2011/08/26	13331	Katryns B&B	4 200.00	No quotations : Only Available accomodation	JM Louw			
2011/08/24	13378	Jo 'S Guesthouse	4 000.00	No quotations : Rotation method	C Du Plessis			
2011/08/31	13385	Riverside Hotel	3 900.00	No quotations : Accomodation used by conference attendees	C Du Plessis			
2011/06/16	13480	Makepeeu Constructions	2 257.20	No quotations :Only Provider Nieuwoudtville	R van Wyk			
2011/07/31	13483	LJ Motors	41 003.10	No quotations : Emergency Services	R van Wyk			
2011/08/31	13539	Die Noordwester	5 238.60	No quotations :Only Provider Calvinia	R Lock			
2011/07/25	13542	Freddies Dientsstasie	2 770.14	No quotations : Emergency repairs tractor	R van Wyk			
2011/08/26	13544	Calvinia Apteek	2 160.00	No quotations :Only Provider available ,vet related medicine	R van Wyk			
2011/08/26	13559	Weskus Elektries	2 079.00	No quotations : Only supplier immediately available	R van Wyk			
2011/08/27	13560	Weskus Elektries	3 351.00	No quotations : Only supplier immediately available	R van Wyk			
2011/08/31	13569	LJ Motors	67 848.14	No quotations : Emergency repairs	R van Wyk			
2011/08/31	13571	Boy Parker	2 265.00		R van Wyk			
2011/08/15	13604	Protea Motors	5 768.40	No quotations :Only Provider Loeriesfontein	R van Wyk			

2011/08/31	13617	Protea Motors	6 238.30	No quotations :Only Provider Nieuwoudtville	R van Wyk			
2011/09/29	13677	Church Street Lodge	5 000.00	No quotation : Three was obtained,by accident not attached.	JH Langner			
2011/10/05	13728	Koffie & Candlelight	3 300.00	No quotations : Rotation method	R Lock			
2011/10/12	13783	Independent Cranes	7 745.40	No quotations : Emergency repairs on crane	R van Wyk			
2011/09/30	13787	Friendly Supermarket	5 764.43	No quotations : Purchase house hold goods	R van Wyk			
2011/10/10	13789	Classic Court	2 500.00	No quotation : Three was obtained,by accident not attached.	R Lock			
2011/09/28	13790	Integrated Technical Services	3 353.63	No quotation : Repairs by agent only provider	R van Wyk			
2011/10/18	13810	Bavaria Safety Footwear	3 863.57	No quotation : Amount part of previous order, which was qouted for	R van Wyk			
2011/09/30	13848	LJ Motors	2 283.01	No quotations : Emergency repairs on vehicle	R van Wyk			
2011/10/01	13849	LJ Motors	2 570.93	No quotations : Emergency repairs on vehicle	R van Wyk			
2011/10/19	13866	Classic Court	3 000.00	No quotations : Did get thre quotations but was by accident not attcahed to claim	R Lock			
2011/09/22	13882	Waltons	2 290.28	No quotations : Waltons only supplier that can deliver immediately	JH Langner			
2011/09/23	13883	Waltons	4 894.02	Two quotations : Waltons was cheapest	JH Langner			
2011/09/27	13887	Blue Brifate Trading	7 410.00	No quotations : Only avaiible provider to deliver to Asphalt	R van Wyk			
2011/09/30	13890	Inter Tekens	4 495.00	Two quotations : Only two was availble	R van Wyk			



2011/09/30	13891	Boy Parker	2 095.00	No quotations : Different invoices	R van Wyk			
2011/08/12	13901	Weskus Elektries	26 265.60	Two quotations : Only two was received	R van Wyk			
2011/09/30	13919	Kaap Agri	4 854.74	Two quotations : Only two was available	R van Wyk			
2011/10/28	13974	Katryns B&B	11 500.00	No quotations : Only Available accomodation	JM Louw			
2011/10/31	14019	Friendly Supermarket	2 847.40	No quotations : Purchase house hold goods	R van Wyk			
2011/11/03	14095	Alfa Motors	4 699.00	No quotations : Only Available provider Brandvlei	R van Wyk			
2011/11/04	14095	Alfa Motors	5 887.40	No quotations : Only Available provider Brandvlei	R van Wyk			
2011/11/16	14096	Tshahitsi Lodge	2 735.00	No quotations : Only Available accomodation, everyone else full	C Du Plessis			
2011/11/11	14102	Springbok Lodge	5 940.00	No quotations : Only Available accomodation	R van Wyk			
2011/10/13	14124	Makepeeu Constructions	10 287.36	No quotations : Only Available provider Niewoudtville	R van Wyk			
2011/11/13	14089	Papkuilfontein Guest House	14 560.00	No quotations : Only Available provider with specific facilities	C Du Plessis			
2011/10/31	14125	Windmore Agencies	10 878.06	Two quotations : Only two suppliers	R van Wyk			
2011/10/31	14127	Mindmuzik Media	7 519.41	No quotations : Single Provider	R van Wyk			
2011/10/31	1413	LJ Motors	4 896.53	No quotations : Emergency repairs on vehicle	R van Wyk			
2011/10/31	14131	Protea Motors	5 939.15	No quotations : single Provider Niewoudtville	R van Wyk			
2011/10/07	14133	Vlokkies Ingeneurswerke	2 530.00	No quotations : Only available provider tp mdeliver goods	R van Wyk			
2011/10/31	14147	Metsi Chem Ikapa	4 389.00	No quotations : Only availbe supplier with this chlorine	R van Wyk			
2011/11/16	14176	Alfa Elektries	14 476.77	No quotations : Water crisis, only avavilbe contractor for the job	R van Wyk			
2011/09/21	14205	Mastertreads	2 850.00	Account was already behind	R van Wyk			
2011/11/07	14206	Sandon Holdings	76 580.00	No quotations :Only Provider that delivers to Brandvlei	R van Wyk			
2011/11/28	14210	Classic Court	2 500.00	No quotations : Was obtained but in error not attached to claim	R Lock			
2011/11/25	14231	Cullinan Guest House	8 700.00	No Quotations	JH Langner			

2011/11/30	14308	Calvinia Computer Services	5 380.00	Municipalities IT Firm	R Lock			
2011/12/06	14377	Hantam Apteek	2 658.50	No Quotations : Only available Pharmacy in town	R Lock			
2011/11/09	14410	Alldos	2 450.21	No Quotations : Only available supplier	R van Wyk			
2011/11/11	14414	BD Communications	7 453.50	No Quotations : Only provider regiserd on database	R van Wyk			
2011/12/01	14420	LJ Motors	2 337.08	No quotations : Emergency repairs on Tractor	R van Wyk			
2011/10/05	14120	Antacs Signs	12 603.00	No quotations : Only supplier that can supply signs in short time	R van Wyk			
2011/11/17	14405	Waltons	2 750.00	No quotations : Only two was received	T Brown			
2011/12/02	14421	Visagie Bande BPk t/a Supa Quick Calvinia	2 736.69	No quotations : Emergency repairs on tyres	R van Wyk			
2011/11/30	14430	Vredendal besproeing	7 618.17	No quotations : Water crisis in Nieuwoudtville	R van Wyk			
2011/11/30	14443	Protea Motors	2 215.44	No quotations : Emergency repairs on vedicle	R van Wyk			
2011/11/25	14453	Weskus Elektries	12 211.29	No quotations : Different departments	JM Louw			
2011/11/30	14459	Tosas	55 039.20	Two Quotations : Only two providers available for products	R van Wyk			
2011/12/13	14465	Alfa Elektries	2 106.00	No Quotations : Emergency repairs of pumps	J Nel			
2011/12/14	14465	Alfa Elektries	2 443.00	No Quotations : Emergency repairs of pumps	J Nel			
2011/12/15	14467	Alfa Elektries	2 103.00	No Quotations : Emergency repairs of pumps	J Nel			
2011/12/16	14468	Alfa Elektries	3 060.00	No Quotations : Emergency repairs of pumps	J Nel			
2011/12/08	14466	Bitline	2 100.00	No Quotations : Only available tractor in nieuwoudtville	R van Wyk			
2012/01/12	14660	Riverside Hotel	4 700.00	No quotations : Accomodation used by conference atendees	C Du Plessis			
2012/02/02	14874	Horseshoe Inn	2 385.00	No Quotations : Accomodation organised at last moment.	C Du Plessis			
2012/12/21	14511	PJ Farmer	3 250.00	Repair of broken pump	R van Wyk			

2011/11/30	14561	Friendly Supermarket	4 407.30	No quotations : Purchase house hold goods	R van Wyk			
2011/09/07	14585	Hazard Bonako Cape	5 244.00	No quotations : Single provider	R van Wyk			
2012/01/22	14594	Church Street Lodge	7 500.00	No Quotations	JH Langner			
2011/12/25	14670	LJ Motors	19 173.20	No quotations : Emergency repairs	R van Wyk			
2012/01/23	14699	Classic Court	2 500.00	No quotations : Was obtained but in error not attached to claim	R Lock			
2011/12/31	14734	Protea Motors	8 117.28	No quotations : Single provider niewoudtville	R van Wyk			
2012/01/25	14453	Weskus Elektries	8 214.00	No quotations : Different departments	JM Louw			
2012/01/06	14850	Mastertreads Vredendal	6 201.89	Single Provider of tyre rapairs	R van Wyk			
2012/02/10	14934	evergreen B & B	2 080.00	No Quotations : Council member only accepted invitation later.Booking for other people already made here	C Du Plessis			

2012/01/31	14956	Vredendal besproeing	2 166.00	No quotations: Only supplier with available stock	R van Wyk			
2012/02/01	14957	Vredendal besproeing	3 267.24	No quotations: Only supplier with available stock	R van Wyk			
2012/01/31	14962	Inter Tekens	4 628.40					
2012/01/04	15045	Weskus Elektries	2 981.05	No quotations: Only Supplier	JM Louw			
2012/02/08	15072	Calvinia Staalkonstruksie	12 983.98	No quotations: Only Provider	R van Wyk			
2012/03/12	15264	Jo 'S Guesthouse	2 100.00	No Quotation :rotation Method	C Du Plessis			
2012/03/16	15308	JFD Panelkloppers BK	3 381.17	No Quotation : Insurance related	R van Wyk			
2012/02/29	15322	LJ Motors	2 824.33	No Quotations : Emergency works on vehicle	R van Wyk			
2012/03/01	15323	LJ Motors	2 505.15	No Quotations : Emergency works on vehicle	R van Wyk			
2012/03/02	15324	LJ Motors	2 318.59	No Quotations : Emergency works on vehicle	R van Wyk			
2012/03/03	15325	LJ Motors	2 500.41	No Quotations : Emergency works on vehicle	R van Wyk			
2012/03/04	15326	LJ Motors	3 210.97	No Quotations : Emergency works on vehicle	R van Wyk			

2012/03/05	15327	LJ Motors	4 903.37	No Quotations : Emergency works on vehicle	R van Wyk			
2012/02/29	15346	Protea Motors	5 391.15	No quotations : single Provider Niewoudtville	R van Wyk			
2012/02/29	15348	Cape Diggers	4 703.64	No Quotations : Only available from supplier	R van Wyk			
2012/02/25	15360	Pathcare	2 972.70	No Quotations : Only available from supplier	R van Wyk			
2012/03/21	15375	WAK Herstel dienste	16 114.52	No Quotations : Emergency repairs	R van Wyk			
2012/03/22	15386	Jo 'S Guesthouse	2 125.00	No Quotation :rotation Method	R Lock			
2012/02/29	15430	Andrag Agrico	3 668.54	No Quotations : Only provider	R van Wyk			
2012/02/06	15502	LA Test & Fault Locatioon CC	7 400.88	No Quotations : Emergency repairs, fault on network power supply	R van Wyk			
2012/02/27	15489	Renosterberg Lodge	2 340.00	No Quotations : Convenioently near venue of meeting	C Du Plessis			
2012/04/11	15594	Damas Restaurant and B&B	6 600.00	No Quotations :	JH Langner			
2012/03/31	15666	LJ Motors	2 722.91	No Quotations : Only supplier for emergency repairs on heavy vehicles	R van Wyk			
2012/04/01	15667	LJ Motors	2 980.96	No Quotations : Only supplier for emergency repairs on heavy vehicles	R van Wyk			
2012/04/02	15668	LJ Motors	14 094.55	No Quotations : Only supplier for emergency repairs on heavy vehicles	R van Wyk			
2012/03/31	15668	Protea Motors	4 640.85	No quotations : single Provider Niewoudtville	R van Wyk			
2012/03/31	15676	Vredendal besproeing	2 071.61	No quotations : Only supplier with available stock	R van Wyk			
2012/04/01	15677	Vredendal besproeing	2 410.03	No quotations : Only supplier with available stock	R van Wyk			
2012/04/02	15678	Vredendal besproeing	3 933.00	No quotations : Only supplier with available stock	R van Wyk			
2012/03/31	15681	PJ Farmer	9 750.00	No Quotations : repair broken pump	R van Wyk			
2012/03/31	15682	WM Spilhaus	14 231.19	Two Quotations : Only two suppliers available	R van Wyk			
2012/05/02	15784	Damas Restaurant and B&B	8 800.00	No Quotations :	JH Langner			

2012/05/11	15878	Dr CC van der Westhuizen	10 350.00	No Quotations : Qoutes by accident not attched to claim	R Lock			
2012/05/22	15930	Horseshoe Inn	6 640.00	No Quotations : Qoutes by accident not attached to claim	R Lock			
2012/04/30	15938	LJ Motors	2 123.14	No quotations : emergency Repairs on vehicle	R van Wyk			
2011/07/06	7118	Groothandelaars	2 745.00	No quotations : Only supplier toiletpaper in bulk	R van Wyk			
2011/09/01	7215	KLK	6 399.96	Two quotations; Only two qouted	R van Wyk			
2011/10/21	7240	Groothandelaars	3 464.25	No quotations : Only supplier toiletpaper in bulk	R van Wyk			
2011/09/30	7244	KLK	3 296.22	Two quotations; Only two qouted	R van Wyk			
2012/01/31	7384	KLK	10 359.70	No QUOTATIONS : Only supplier Brandvlei	R van Wyk			
2012/04/18	15630	Chateau Gastehuis	4 050.00	No quotations : No other accomodation available	C Du Plessis			
2012/04/19	7455	Groothandelaars	3 309.00	No quotations : Only supplier toiletpaper in bulk	R van Wyk			
2012/06/07	16138	Calvinia Staalkonstruksie	14 494.39	Only supplier available for repair	R van Wyk			
2012/05/31	16139	Protea Motors	10 448.29	Emergency repairs of water system	R van Wyk			
2012/06/25	16140	Calvinia Transport BK	11 233.55	Single Provider	R van Wyk			
2012/05/31	16161	WM Spilhaus (EDMS) Bpk	2 771.34	Only provider Chlorine gas cylinder	R van Wyk			
2012/05/31	16165	Vredendal Besproeiing	20 740.89	Only supplier with stock available	R van Wyk			
2012/06/01	16207	Wessies Vervoer & NSP	5 220.74	Per Contract	R van Wyk			
2012/06/01	16207	Wessies Vervoer & NSP	5 219.52	Per Contract	R van Wyk			

2012/05/31	16298	LJ Motors	18 346.65	Emergency repair of vehicle	R van Wyk			
2012/05/29	16317	Hantam Apteek	2 202.50	Single Provider of vet related medicine	R van Wyk			
2012/06/06	16996	WM Spilhaus (EDMS) Bpk	2 802.52	Only supplier renting	R van Wyk			
2012/06/14	17439	Media 24	27 907.20	Only provider Nat & Prov Papers	R. Lock			
2012/06/30	16444	LJ Motors	19 055.98	Emergency repair of vehicle	R van Wyk			
2011-08-02	13132	BUSINESS CONNEXION	30 576.23	Not original valid tax clearance certificate	T Brown			
2011-10-17	13807	BUSINESS CONNEXION	114 701.94	Not original valid tax clearance certificate	T Brown			
2012-06-27	16285	BUSINESS CONNEXION	169 919.02	Not original valid tax clearance certificate	T Brown			
2011-10-18	13819	CALVINIA STAALKONSTRUKSIE	60 539.70	Not original valid tax clearance certificate	T Brown			
2011-11-24	14116	COLAS SOUTH AFRICA (PTY) LTD	56 612.40	Not original valid tax clearance certificate	T Brown			
2011-09-23	13570	DIGITAL VOICE PROCESSING	103 913.85	Not original valid tax clearance certificate	T Brown			
2011-07-14	12979	EMC ELECTRICAL RETICULATION	94 892.79	Not original valid tax clearance certificate	T Brown			
2011-07-20	13006	EMC ELECTRICAL RETICULATION	42 796.56	Not original valid tax clearance certificate	T Brown			
2011-09-05	13443	I-CHAIN TECHNOLOGIES	34 884.00	Not original valid tax clearance certificate	T Brown			
2012-04-12	15580	IDP VAN DER WESTERHUIZEN	48 206.84	Not original valid tax clearance certificate	T Brown			
2012-06-08	16108	JFD PANEELKLOPPERS	30 472.33	Not original valid tax clearance certificate	T Brown			
2011-09-01	13401	LOUW EN MULLER	55 000.00	Not original valid tax clearance certificate	T Brown			
2011-11-24	14114	MBR ELECTRICAL SUPPLIERS	75 045.29	Not original valid tax clearance certificate	T Brown			
2011-08-05	13162	METSI CHEM IKAPA	95 304.00	Not original valid tax clearance certificate	T Brown			
2012-06-26	16225	METSI CHEM IKAPA	182 400.00	Not original valid tax clearance certificate	T Brown			
2011-10-25	13889	MR FARMER	59 748.75	Not original valid tax clearance certificate	T Brown			
2011-12-02	14339	NAMMIC ENGINEERING CC	82 040.90	Not original valid tax clearance certificate	T Brown			
2011-08-05	13178	NAMMIC ENGINEERING CC	37 951.74	Not original valid tax clearance certificate	T Brown			

2011-08-23	13249	SANDON HOLDINGS	70 280.00	Not original valid tax clearance certificate	T Brown			
2012-01-30	14824	SANDON HOLDINGS	78 200.00	Not original valid tax clearance certificate	T Brown			
2012-05-31	16046	SANDON HOLDINGS	83 720.00	Not original valid tax clearance certificate	T Brown			
2012-03-29	15490	SANDON HOLDINGS	79 170.00	Not original valid tax clearance certificate	T Brown			
2012-04-12	15583	STUTTAFORD VAN LINES	43 445.00	Not original valid tax clearance certificate	T Brown			
2011-09-01	13397	TOSAS WORCESTER (EDMS) BPK	54 600.30	Not original valid tax clearance certificate	T Brown			
2011-09-05	13449	TRIOMF CRANE HIRE BK	43 867.20	Not original valid tax clearance certificate	T Brown			
2011-08-31	13386	TRUVELO	85 000.00	Not original valid tax clearance certificate	T Brown			
2011-10-25	13892	VREDENDAL BESPROEING BK	34 770.00	Not original valid tax clearance certificate	T Brown			
2012-06-28	16297	WESKUS ELEKTRIES	37 201.20	Not original valid tax clearance certificate	T Brown			
2012-06-28	16297	WESKUS ELEKTRIES	41 610.00	Not original valid tax clearance certificate	T Brown			
2011/11/14	14095	Alfa Motors	5 887.90	Not 3 Quotations obtained	R van Wyk			
2011/11/24	14123	Supa Quick	6 651.54	Not 3 Quotations obtained	J Nel			
2011/11/24	14125	Windmore agencies	2 514.56	Not 3 Quotations obtained	J Nel			
2011/11/21	14130	Protea Motors	4 896.53	Not 3 Quotations obtained	J Nel			
2011/11/18	14151	S Charles	2 899.40	Not 3 Quotations obtained	B Leukes			
2011/11/18	14160	Horseshoe Motel	6 525.00	Not 3 Quotations obtained	J Langner			
2012/02/03	14871	Royl Heights Gastehuis	6 435.00	Not 3 Quotations obtained	L Louw			
2012/02/04	14959	WM Spilhuas	14 430.12	Not 3 Quotations obtained	J Nel			
2012/02/24	14966	Boy Parker	2 014.50	Not 3 Quotations obtained - more than R2000 on one day	J Nel			
2012/02/24	14966	Boy Parker	2 177.55	Not 3 Quotations obtained - more than R2000 on one day	J van Wyk			
2012/04/25	7456	T&T Motor Dienste	2 454.35	Not 3 Quotations obtained - more than R2000 on one day	J van Wyk			
2012/04/26	7458	KLK	3 599.53	Not 3 Quotations obtained - more than R2000 on one day	R van Wyk			



2012/04/25	15667	Boy Parker	4 448.65	Not 3 Quotations obtained - more than R2000 on one day	J Nel			
2012/04/25	15676	Vredendal Besproeiing	3 293.41	Not 3 Quotations obtained - more than R2000 on one day	J Nel			
2011/08/18	13245	GVC Konstruksie	4 000.00	Not 3 Quotations obtained	B Leukes			
2011/08/25	13302	Maasdorp bouers	2 600.00	Not 3 Quotations obtained	R van Wyk			
2011/08/24	13297	Riverside Hotel	3 800.00	Not 3 Quotations obtained	C Du Plessis			
2011/08/23	13287	LOUW EN MULLER	4 356.00	Not 3 Quotations obtained	R Lock			
2011/09/29	7214	KLK	4 412.71	Not 3 Quotations obtained	R van Wyk			
2011/09/29	7214	KLK	4 649.99	Not 3 Quotations obtained	R van Wyk			
2011/09/29	7214	KLK	6 399.96	Not 3 Quotations obtained	R van Wyk			
2011/09/29	7214	KLK	3 016.46	Not 3 Quotations obtained	R van Wyk			
2011/09/06	13459	Lexis Nexis	4 157.58	Not 3 Quotations obtained	I Valentein			
2011/09/23	13537	Vredendal Besproeiing	5 081.94	Not 3 Quotations obtained	R van Wyk			
2011/09/23	13537	Vredendal Besproeiing	13 566.00	Not 3 Quotations obtained	R van Wyk			
2011/09/23	13537	Vredendal Besproeiing	15 110.13	Not 3 Quotations obtained	J Nel			
2011/09/09	13482	Cape Town Lodge	2 352.00	Not 3 Quotations obtained	I Valentein			
2011/09/23	13587	Chateau Gastehuis	2 250.00	Not 3 Quotations obtained	J Langner			
2011/09/23	13569	LJ Motors	11 277.34	Not 3 Quotations obtained	J Nel			
2011/09/23	13569	LJ Motors	6 732.20	Not 3 Quotations obtained	J Nel			
2011/09/21	13564	Africam Pride	2 100.00	Not 3 Quotations obtained	I Valentein			
2011/07/28	13108	Jo's Guesthouse	4 560.00	Not 3 Quotations obtained	I Valentein			
2011/07/20	13013	Naba Lodge	2 660.00	Not 3 Quotations obtained	I Valentein			
2011/08/31	7186	KLK	2 103.30	Not 3 Quotations obtained	J Nel			
2011/08/31	7186	KLK	5 641.87	Not 3 Quotations obtained	R van Wyk			

2011/08/08	13183	Woodbridge	2 200.00	Not 3 Quotations obtained	R van Wyk			
2011/08/25	13277	Vredendal Besproeiing	4 212.23	Not 3 Quotations obtained	J Nel			
2011/08/25	13277	Vredendal Besproeiing	16 930.13	Not 3 Quotations obtained	J Nel			
2011/08/25	13277	Vredendal Besproeiing	5 339.12	Not 3 Quotations obtained	J Nel			
2011/08/25	13277	Vredendal Besproeiing	6 925.65	Not 3 Quotations obtained	J Nel			
2011/08/25	13266	Boy Parker	2 475.00	Not 3 Quotations obtained	R van Wyk			
2011/08/25	13265	Waltons	2 106.72	Not 3 Quotations obtained	R van Wyk			
2011/08/25	13265	Waltons	3 657.71	Not 3 Quotations obtained	R van Wyk			
2011/08/25	13257	Alfa Elektries	3 414.00	Not 3 Quotations obtained	R van Wyk			
2011/08/25	13252	WM Spilhaus	21 114.23	Not 3 Quotations obtained	R van Wyk			
2011/08/23	13248	Calvinia Transport	12 180.00	Not 3 Quotations obtained	R van Wyk			
2011/08/23	13248	Calvinia Transport	18 217.20	Not 3 Quotations obtained	R van Wyk			
2011/08/23	13248	Calvinia Transport	10 260.00	Not 3 Quotations obtained	R van Wyk			
2011/09/23	13559	Weskus Elektries	9 599.00	Not 3 Quotations obtained	T Brown			
2011/09/29	13685	Waltons	28 911.38	Not 3 Quotations obtained	T Brown			
2011/09/27	13624	Calvinia Staalkonstruksie	5 841.38	Not 3 Quotations obtained	J Nel			
2011/09/26	13606	Sizwe Paints	22 186.18	Not 3 Quotations obtained	R van Wyk			
2011/09/26	13605	Build It	15 988.36	Not 3 Quotations obtained	T Brown			
2011/11/10	13771	Kleinplasie	3 580.00	Not 3 Quotations obtained	I Valentein			

2011/10/31	13987	African Dawn	3 640.00	Not 3 Quotations obtained	R van Wyk			
2011/10/26	13919	Kaap Agri	3 918.30	Not 3 Quotations obtained	R van Wyk			
2011/10/24	13896	EW Vermaak	2 500.00	Not 3 Quotations obtained	R Lock			
2011/12/21	7314	KLK	2 304.62	Not 3 Quotations obtained	R van Wyk			
2011/12/02	14328	Newtown Enterprises	5 801.00	Not 3 Quotations obtained	C Du Plessis			
2011/12/02	14326	Koffie & Candlelight	8 357.00	Not 3 Quotations obtained	C Du Plessis			
2011/12/02	14324	Peter Louw Taxis	3 240.00	Not 3 Quotations obtained	C Du Plessis			
2011/12/21	14428	Maha Cape	7 127.00	Not 3 Quotations obtained	R van Wyk			
2011/12/21	14419	LJ Motors	3 685.88	Not 3 Quotations obtained	J Nel			
2011/12/21	14419	LJ Motors	2 478.27	Not 3 Quotations obtained	J Nel			
2011/12/21	14404	Waltons	4 260.75	Not 3 Quotations obtained	R van Wyk			
2011/12/21	14478	Transmitle Magic	18 354.00	Not 3 Quotations obtained	R van Wyk			
2011/12/21	14461	Calvinia Transport	6 240.00	Not 3 Quotations obtained	R van Wyk			
2011/12/21	14461	Calvinia Transport	5 172.00	Not 3 Quotations obtained	R van Wyk			
2011/12/21	14453	Weskus Elektries	6 721.44	Not 3 Quotations obtained	R van Wyk			
2011/12/21	14453	Weskus Elektries	8 529.94	Not 3 Quotations obtained	R van Wyk			
2011/12/21	14453	Weskus Elektries	5 896.00	Not 3 Quotations obtained	R van Wyk			

2011/12/21	14453	Weskus Elektries	2 243.52	Not 3 Quotations obtained	R van Wyk			
2011/12/21	14453	Weskus Elektries	2 359.80	Not 3 Quotations obtained	R van Wyk			
2012/03/09	15243	Louw en Muller Prokureurs	11 201.64	Not 3 Quotations obtained	R Lock			
2012/03/23	15328	Friendly Supermarket	3 388.10	Not 3 Quotations obtained	T Brown			
2012/03/29	15491	Weskus Elektries	7 383.84	Not 3 Quotations obtained	L vd Merwe			
2012/05/18	15902	Myl250	2 194.00	Not 3 Quotations obtained	I Valentein			
2012/06/29	7530	KLK	4 214.58	3 Quotations, but no proof	R van Wyk			
2012/06/01	7497	KLK	2 435.31	Not 3 Quotations obtained	M van Tonder			
2012/06/25	16184	CSIR	19 619.40	Not 3 Quotations obtained	R van Wyk			
2012/06/21	16178	Transoranje Drukkers	2 002.42	Not 3 Quotations obtained	J Langner			
2011-08-05	13159	CSIR	7 370.10	Not 3 Quotations obtained	R van Wyk			
2011-09-09	13495	CSIR	7 370.10	Not 3 Quotations obtained	R van Wyk			
2011-11-11	14060	CSIR	19 334.40	Not 3 Quotations obtained	R van Wyk			
2011-12-21	14407	CSIR	15 241.80	Not 3 Quotations obtained	R van Wyk			
2012-01-31	14842	CSIR	7 620.90	Not 3 Quotations obtained	R van Wyk			
2012-02-24	14964	CSIR	7 620.90	Not 3 Quotations obtained	R van Wyk			
2012-03-23	15323	CSIR	7 620.90	Not 3 Quotations obtained	R van Wyk			
2012-04-25	15663	CSIR	7 620.90	Not 3 Quotations obtained	R van Wyk			
2012-05-31	16045	CSIR	9 809.70	Not 3 Quotations obtained	R van Wyk			
2012-03-23	15360	PATCH CARE	2 671.50	Not 3 Quotations obtained	R van Wyk			
2012-06-15	16131	PATHCARE	3 312.40	Not 3 Quotations obtained	R van Wyk			
			<b>3 838 504.60</b>					

**IRREGULAR EXPENDITURE : 2012/2013**

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE	COUNCIL	DATE	Condoned
				<b>PERSON</b>	<b>RESOLUTION</b>			<b>Y/N</b>
2012/07/07	16363	Daisy Country Lodge	2 495.00	Ander akkomodasie nie beskikbaar, gastehuse vol	C. du Plessis			
2012/08/28	16767	Belurana Guestlodge	5 400.00	Geen alternatiewe verblyf beskikbaar	C. du Plessis			
2012/08/29	16774	Waltons	3 876.30	Enigste verskaffer wat voorraad onmiddelik kon lewer	J. Langner			
2012/09/18	17076	Jo's Guesthouse	3 100.00	Rotate between service providers / caterers	C du Plessis			
2012/09/30	17276	Weskus Elektries	73 589.60	Verskillende Posnommers	M. Louw			
2012/09/27	17329	Turner & Houpt	2 529.20	Enigste verskaffer wat voorraad op krediet verskaf aan Munisipaliteit in Lftn	J. Langner			
2013/08/16	17601	Lithotech Sales Cape	19 836.00	No Quotations	K Fourie			
2012/12/06	17826	Jo's Guesthouse	12 853.00	As deel van indiensnemingsooreenkoms het Hantam Munisipaliteit onderneem om Mnr. E. Rankwana se eerste maand se verblyf te betaal.	C. du Plessis			
2012/12/05	17798	New Town Enterprises	5 207.00	Spaesiaale pryse beskikbaar gestel deur diensverskaffer. Deel van insamelingsprojek om fondse vir die Bugermeestersfonds in te samel.	C. du Plessis			
2012/11/12	17822	Boemanland Pub	3 896.00	Afskeidsfunksie	C du Plessis			
2012/12/14	17853	WJJ Slinger	2 907.20	Job creation	R van Wyk			
2013/02/07	18297	Boesmanland Pub	2 400.00	Verblyf vir invorderaars	K Fourie			
2013/02/22	18418	Naba Lodge BK	2 240.00	Kon nie nog Kwatasies kry nie. Lys van gastehuse in besit van Munisipaliteit was almal vol vir die tydperk.	C. du Plessis			
2013/02/28	18778	Weskus Elektries	8 941.35	Verskillende Posnommers	M. Louw			
2013/03/08	18602	Louw & Muller	8 229.35	Council appointed	R. Lock			
2013/05/02	19013	Cape Gate Accomodation	2 000.00	Naaste plek aan Eskom vir Opleiding	M. Louw			
2013/05/13	19074	Undulate Country Lodge	2 320.00	3 Quotations have been invited bur it was by mistake not attached to the claim	R. Lock			
2013/05/31	19309	Winmore Agencies	4 689.12	Verskillende Fakture	R van Wyk			
2013/05/27	19148	Mataan M	2 400.00	Firewood for Indigents	K Fourie			

2013/04/11	18788	Selfsorgakkommodasie	2 400.00	Cheapest Accomodation for 2 persons in Cape Town. Therefor no quotations have been invited	R. Lock			
2013/06/12	19317	Classic Court	2 240.00	Only accomodation available	R. Lock			
2012/07/13	16396	WPJ Louw	4 752.00	Firewood for Indigents	K Fourie			
2013/02/01	100369	Calvinia Spar	3 841.94	Purchases for different service departments	R van Wyk			
2013/05/29	100490	PEP Stores	2 196.84	Enigste Plaaslike diensverskaffer vir goedkoop klere in Calvinia	C. du Plessis			
12/12/2012	17841	A&J Isaacs	6 500.00	No quotations-Rent of Sound System Vryheidspark	C du Plessis	13	13/05/2013	y
12/12/2012	17837	Tjeka Training	7 820.40	Training - No Quotations. Part of the paving project	B.W.Meyer	13	13/05/2013	y
13/02/2013	18318	Koffie & Candlelight	7 640.00	The cheapest qoutation not used due to rotation policy - Vryheidspark	E de Wet	13	13/05/2013	y
2013/02/13	18314	Hantam Huis	2 000.00	The cheapest qoutation not used due to rotation policy - Vryheidspark	E de Wet	13	13/05/2013	y
2013/06/25	19351	Vredendal Besproeiing	4 913.40	Installation of bulk watermeters to prevent further water losses, therefor the lowest quation not accept due to the late supply of meters by Precision Meters. Amout of Precision Meters R3 534	J.Nel			
2013/05/28	100408	J.Swarts	13 910.73	Acting allowance paid to councillor	Mayor			
2012-07-30	16549	4EVR PLASTIC PRODUCTS	50 057.40	Not original valid tax clearance certificate	T Brown			
2012-10-25	17306	ARB ELECTRICAL WHOLESALERS	53 010.00	Not original valid tax clearance certificate, copy on file	T Brown			
2012-12-21	17894	BIG TIME TRADERS 101CC	152 664.80	Not original valid tax clearance certificate	T Brown			
2012-11-26	17669	BUSINESS CONNEXION	53 008.22	Not original valid tax clearance certificate	T Brown			
2012-12-05	17793	BUSINESS CONNEXION	41 115.00	Not original valid tax clearance certificate	T Brown			
2013-02-19	18372	BUSINESS CONNEXION	85 975.01	Not original valid tax clearance certificate	T Brown			
2012-07-27	16493	BUSINESS CONNEXION	40 792.05	Not original valid tax clearance certificate	T Brown			
2012-10-08	17220	BUSINESS CONNEXION	163 988.50	Not original valid tax clearance certificate	T Brown			
2013-05-15	19061	BUSINESS CONNEXION	31 713.38	Not original valid tax clearance certificate	T Brown			
2013-04-30	18982	CALVINIA COMPUTER SERVICES	55 300.00	Not original valid tax clearance certificate	T Brown			
2012-09-19	17009	CALVINIA TRANSPORT	81 259.20	Not original valid tax clearance certificate	T Brown			

2013-05-24	19112	CALVINIA TRANSPORT	49 104.88	Not original valid tax clearance certificate	T Brown			
2012-12-19	17890	DELOITTE & TOUCHE	31 767.02	Not original valid tax clearance certificate	T Brown			
2013-04-25	18875	EMC ELECTRICAL RETICULATION	130 640.47	Not original valid tax clearance certificate	T Brown			
2012-11-23	T100285	KLK KOOPERASIE BEPERK	78 750.00	Not original valid tax clearance certificate	T Brown			
2013-03-28	T100424	KLK KOOPERASIE BEPERK	67 920.00	Not original valid tax clearance certificate	T Brown			
2012-12-21	T100327	KLK KOOPERASIE BEPERK	47 680.00	Not original valid tax clearance certificate	T Brown			
2012-09-07	16900	MBR ELECTRICAL SUPPLIERS	87 223.26	Not original valid tax clearance certificate	T Brown			
2012-11-27	17677	POOL DOCTOR	35 055.00	Not original valid tax clearance certificate	T Brown			
2012-12-21	17865	RADIRA OORPAKKE	50 525.00	Not original valid tax clearance certificate, copy on file	T Brown			
2012-09-28	17095	RIEL HUGO & ASSOCIATES	33 643.80	Not original valid tax clearance certificate	T Brown			
2013-04-26	18919	STARPLEX 636 CC	30 899.70	Not original valid tax clearance certificate or 3 quotations	T Brown			
2013-04-26	18919	STARPLEX 636 CC	84 314.40	Not original valid tax clearance certificate or 3 quotations	T Brown			
2013-05-22	19108	STARPLEX 636 CC	115 425.00	Not original valid tax clearance certificate and not 3 quotations obtained	T Brown			
2013-05-22	19108	STARPLEX 636 CC	11 542.50	Not 3 quotations obtained	T Brown			
2013-05-22	19108	STARPLEX 636 CC	21 078.60	Not 3 quotations obtained	T Brown			
2013-05-30	19231	STARPLEX 636 CC	101 855.80	Not original valid tax clearance certificate	T Brown			
2013-06-18	19353	STARPLEX 636 CC	133 157.02	Not original valid tax clearance certificate	T Brown			
2013-06-27	19461	STARPLEX 636 CC	112 456.00	Not original valid tax clearance certificate	T Brown			
2013-06-28	19468	STARPLEX 636 CC	62 058.75	Not original valid tax clearance certificate	T Brown			
2013-06-28	19468	STARPLEX 636 CC	10 419.60	Not original valid tax clearance certificate	T Brown			
2013-04-17	18849	TGIS	91 638.90	Not original valid tax clearance certificate	T Brown			
2013-06-25	19325	TOSAS WORCESTER (EDMS) BPK	60 271.80	Not original valid tax clearance certificate	T Brown			
2012-10-04	17197	TOSAS WORCESTER (EDMS) BPK	83 140.20	Not original valid tax clearance certificate	T Brown			
2012-08-20	16680	UNCLE CHARLIES BUILDING	97 942.47	Not original valid tax clearance certificate, copy on file	T Brown			

2013-02-18	18365	VAN STADEN NV	123 843.90	Not original valid tax clearance certificate	T Brown			
2012-10-25	17307	VREDENDAL BESPROEIING BK	51 436.80	Not original valid tax clearance certificate	T Brown			
2013-01-25	18129	VREDENDAL BESPROEIING BK	58 048.34	Not original valid tax clearance certificate	T Brown			
2012-11-23	17623	VREDENDAL BESPROEIING BK	51 974.56	Not original valid tax clearance certificate	T Brown			
2013-04-05	18779	VREDENDAL BESPROEIING BK	44 985.54	Not original valid tax clearance certificate	T Brown			
2012-11-28	17684	WALTONS STATIONERY CO	38 076.69	Not original valid tax clearance certificate	T Brown			
2012-10-15	17276	WESKUS ELEKTRIES	60 135.00	Not original valid tax clearance certificate, copy on file	T Brown			
2012-11-23	17618	WESKUS ELEKTRIES	47 657.70	Not original valid tax clearance certificate, copy on file	T Brown			
2013-01-25	18135	WESKUS ELEKTRIES	37 705.50	Not original valid tax clearance certificate, copy on file	T Brown			
2013-04-25	18870	WESKUS ELEKTRIES	34 200.00	Not original valid tax clearance certificate, copy on file	T Brown			
2013-04-25	18870	WESKUS ELEKTRIES	66 479.10	Not original valid tax clearance certificate, copy on file	T Brown			
2013-06-28	19477	WESKUS ELEKTRIES	47 196.00	Not original valid tax clearance certificate, copy on file	T Brown			
2012-08-29	16775	WESKUS ELEKTRIES	49 925.15	Not original valid tax clearance certificate, copy on file	T Brown			
2012-09-25	16987	WESKUS ELEKTRIES	57 392.60	Not original valid tax clearance certificate, copy on file	T Brown			
2012/07/16	7634	KLK	2 134.00	Not 3 quotations obtained	K Fourie			
2012/11/09	17536	G Charles	2 827.00	Not 3 quotations obtained	R van Wyk			
2012/11/16	17578	K Kouter	5 460.00	Not 3 quotations attached	R van Wyk			
2012/11/16	17575	Gert Cloete	3 200.00	Not 3 quotations obtained	R van Wyk			
2012/11/16	17573	Cornerstone Building	2 000.00	Not 3 quotations obtained	R van Wyk			
2012/11/22	17636	Cornerstone Building	2 200.00	Not 3 quotations obtained	R van Wyk			
2012/11/29	17741	Groenewald&Symington	5 667.59	Not 3 quotations obtained	J Langner			
2013/04/30	100457	KLK	2 270.00	Not 3 quotations obtained	K Fourie			
2013/05/13	100521	KLK	2 753.56	Not 3 quotations obtained - on one day more than R2000	J Nel			
2013/03/11	100521	KLK	2 220.95	Not 3 quotations obtained	J Nel			
2013/05/20	100521	KLK	3 040.88	Not 3 quotations obtained - on one day more than R2000	J Nel			
2013/06/25	19306	Truvelo Man	3 342.78	Not 3 quotations obtained	S Loubser			
2013/06/25	19350	WM Spilhaus	6 596.61	Not 3 quotations obtained	J Nel			
2013/06/25	19351	Vredendal Besproeiing	4 086.22	Not 3 quotations obtained - on one day more than R2000	J Nel			
2013/01/31	18272	Kaap Agri	15 039.14	Only 2 suppliers in L/Fontein	R van Wyk			
2013/06/18	17238	CONTOUR TECHNOLOGY	22 500.00	Handsets bought - not 3 quotations	K Fourie			



2013/03/19	20374	Calvinia Transport	20 253.78	Not 3 quotations obtained	R van Wyk			
2012/07/03	16345	CC Schippers	2 785.00	single provider N'ville	R van Wyk			
2013/02/25	18639	Calvinia Transport	2 280.00	Not 3 quotations obtained	J Nel			
2013/02/25	18639	Calvinia Transport	2 100.00	Not 3 quotations obtained	R van Wyk			
2013/02/25	18639	Calvinia Transport	20 253.78	Not 3 quotations obtained	R van Wyk			
2013/02/25	18639	Calvinia Transport	9 575.90	Not 3 quotations obtained	R van Wyk			
2012/09/25	100233	KLK	2 542.29	Not 3 quotations obtained	R van Wyk			
2012/09/25	16987	Weskus Elektries	4 489.55	Not 3 quotations obtained	S Loubser			
2012/09/25	17000	Boy Parker	7 960.45	Not 3 quotations obtained	R van Wyk			
2012/09/25	17000	Boy Parker	4 747.60	Not 3 quotations obtained	R van Wyk			
2012/09/28	17093	Zonwapompwerke	7 200.00	Not 3 quotations obtained	J Nel			
2012/09/26	17089	CALVINIA COMPUTER SERVICES	10 450.38	Not 3 quotations obtained	J Langner			
2012/12/12	100328	KLK	3 354.05	Not 3 quotations obtained	J Nel			
2012/12/12	100328	KLK	9 620.82	Not 3 quotations obtained	J Nel			
2012/12/03	17771	Die Blou Nartjie Gastehuis	2 626.00	Not 3 quotations obtained	C du Plessis			
2012/12/21	17871	Boy Parker	6 742.00	Not 3 quotations obtained				
2012/12/21	17871	Boy Parker	5 655.30	Not 3 quotations obtained				
2012/12/12	17870	Zonwapompwerke	4 800.00	Not 3 quotations obtained	J Nel			
2012/12/21	17855	Alfa Elektries	3 110.00	Not 3 quotations obtained	J Nel			
2012/12/21	17896	LJ Motors	5 757.00	Not 3 quotations obtained	R van Wyk			
2012/12/21	17896	LJ Motors	2 720.48	Not 3 quotations obtained	R van Wyk			
2012/12/21	17895	Masterthreads	12 688.99	Not 3 quotations obtained	R van Wyk			
2013/02/22	100383	KLK	6 008.99	3 Quotations have been invited bur it was by mistake not attached to the claim	J Langner			
2013/02/22	100383	KLK	2 210.00	Not 3 quotations obtained	K Fourie			
2013/02/22	100383	KLK	3 698.80	Not 3 quotations obtained	R Retief			
2013/02/22	18387	Boy Parker	44 436.50	Not 3 quotations obtained	J Nel			
2013/02/22	18357	Zonwapompwerke	3 890.00	Not 3 quotations obtained	J Nel			
2013/02/22	18351	Redira Clothig	2 140.00	Not 3 quotations obtained				
2013/02/22	18388	Alfa Elektries	3 940.00	Not 3 quotations obtained	J Nel			
2013/05/28	100489	KLK	4 889.89	Not 3 quotations obtained	R van Wyk			
2013/05/28	100489	KLK	2 009.60	Not 3 quotations obtained	R Retief			
2013/05/28	19139	CALVINIA COMPUTER SERVICES	5 130.00	Not 3 quotations obtained	J Langner			
2013/05/24	19126	Thyron Besigheidsvorms	3 930.99	Not 3 quotations obtained				
2012/07/20	16430	A Isaks	3 705.66	Not 3 quotations obtained				
2012/07/25	16470	Hazard Bonako Cape	2 470.95	Not 3 quotations obtained	R van Wyk			
2012/07/30	16552	Wessies Vervoer	5 261.28	Not 3 quotations obtained				
2012/07/31	16555	CALVINIA COMPUTER SERVICES	3 960.00	Not 3 quotations obtained	I Valentein			
2013/01/25	100356	KLK	3 444.23	Not 3 quotations obtained	R van Wyk			
2013/01/25	100356	KLK	2 067.50	Not 3 quotations obtained	R van Wyk			
2013/01/25	18129	Vredendal Besproeiing	6 892.85	Not 3 quotations obtained	J Nel			
2013/01/25	18129	Vredendal Besproeiing	2 441.71	Not 3 quotations obtained	J Nel			
2013/01/25	18129	Vredendal Besproeiing	4 735.56	Not 3 quotations obtained	J Nel			
2013/01/25	18135	Weskus Elektries	3 492.90	Not 3 quotations obtained	J Langner			
2012/10/04	100241	Calvinia Spar	3 487.60	Not 3 quotations obtained				
2012/10/25	100251	KLK	4 377.51	Not 3 quotations obtained	R van Wyk			

2012/10/25	100251	KLK	3 025.79	Not 3 quotations obtained	R van Wyk			
2012/10/18	17291	K Kouter	4 400.00	Not 3 quotations obtained	R van Wyk			
2012/10/25	17338	Baadjies Bouers	3 360.00	Not 3 quotations obtained	R van Wyk			
2012/10/25	17339	S Charles	4 617.04	Not 3 quotations obtained	R van Wyk			
2012/10/30	17465	CALVINIA COMPUTER SERVICES	6 740.00	Not 3 quotations obtained	R van Wyk			
2012-08-29	16779	CSIR	9 809.70	Not 3 quotations obtained	R van Wyk			
2012-09-25	17001	CSIR	9 809.70	Not 3 quotations obtained	R van Wyk			
2012-11-23	17619	CSIR	21 808.20	Not 3 quotations obtained	R van Wyk			
2012-12-21	17914	CSIR	9 809.70	Not 3 quotations obtained	R van Wyk			
2013-01-25	18111	CSIR	21 808.20	Not 3 quotations obtained	R van Wyk			
2013-02-22	18347	CSIR	21 808.20	Not 3 quotations obtained	R van Wyk			
2013-04-25	18879	CSIR	29 429.10	Not 3 quotations obtained	R van Wyk			
2013-06-25	19312	CSIR	12 752.04	Not 3 quotations obtained	R van Wyk			
2012-12-21	17911	PathCare	3 361.50	Not 3 quotations obtained	R van Wyk			
2013-03-25	18640	PathCare	3 662.90	Not 3 quotations obtained	R van Wyk			
			<b>3 965 451.73</b>					

#### DEVIATIONS [Supply Chain Management Regulations 36 (1)] : 2012/2013

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE	COUNCIL	DATE	Condoned
				PERSON	RESOLUTION		Y/N	
2012/08/07	16182	Die Noordwester Uitgewers	6 949.73	Only supplier in Calvinia	R. Lock			
2012/07/01	16436	van Zyl Environmental Consultants	12 143.40	single provider on project	R van Wyk			
2012/07/25	16568	Freddies Diensstasie	6 478.94	Emergency repair of vehicle	R van Wyk			
2013/08/07	16703	Die Noordwester Uitgewers	3 270.99	Only supplier in Calvinia	R. Lock			
2012/07/31	16706	Cape Diggers CC / Desquip C.T	3 085.99	Single provider	R van Wyk			
2012/07/30	16711	Boy Parker	31 075.17	Purchasing of material for emergency repairs	R van Wyk			
2012/07/20	16777	Universal Engineering	2 819.22	Single Provider Middelpas	R van Wyk			
2012/08/16	16840	Freddies Diensstasie	2 833.26	Emergency repair of vehicle	R van Wyk			
2012/05/25	16983	Calvinia Transport BK	9 161.30	Single provider	R van Wyk			
2012/08/31	16985	Agua Africa	2 241.15	Single provider registerd on database	R van Wyk			
2012/08/31	16989	Vredendal Besproeiing	20 230.86	Emergency repair of water system	K Nel			
2012/08/31	16999	Protea Motors	6 846.85	single provider N\ville	R van Wyk			
2012/08/31	17012	LJ Motors	2 290.77	Only supplier for service of heavy vehicles	R van Wyk			
2013/08/07	17022	Die Noordwester Uitgewers	2 763.16	Single service provider in Town	R. Lock			
2013/08/07	17022	Die Noordwester Uitgewers	2 810.47	Single service provider in Town	R. Lock			
2012/10/01	17309	Office Logic	2 275.44	Only supplier available	R van Wyk			
2012/09/30	17313	Protea Motors	16 364.31	single provider N\ville	R van Wyk			
2012/09/30	17316	LJ Motors	2 951.90	Only supplier for service of heavy vehicles	R van Wyk			
2012/09/25	17353	Freddies Diensstasie	3 902.60	Emergency repair of vehicle	R van Wyk			
2012/09/25	17353	Freddies Diensstasie	4 073.18	Emergency repair of vehicle	R van Wyk			
2012/09/29	17440	WM Spilhaus (EDMS) Bpk	3 260.40	Single provider chlorine Gas	R van Wyk			

2012/10/31	17604		5 083.80	single provider N\ville	R van Wyk			
2012/10/25	17768	Calvinia Bakwerke	3 500.00	Single Provider for repairs	R van Wyk			
2012/12/03	17857	Grundfos	3 018.04	Water pump emergency L/Fontein	R van Wyk			
2012/11/30	17860	WM Spilhaus (EDMS) Bpk	2 038.10	Single provider chlorine Gas	R van Wyk			
2012/10/31	17882	Die Noordwester Uitgewers	3 192.00	Single provider only	R. Lock			
2012/12/04	17883	Noordwes Koerante (Pty) Ltd	2 924.10	Single provider only	R. Lock			
2012/11/30	17884	Vredendal Besproeiing	4 706.32	Purchase of goods for emergency repairs of borehole	R van Wyk			
2012/11/25	17885	Calvinia Transport BK	2 732.18	Only supplier for building blocks	R van Wyk			
2012/10/10	17889	N van Staden	4 649.42	Emergency repairs on borehole	R van Wyk			
2012/11/30	17896	LJ Motors	2 698.63	Emergency repairs done on vehicle	R van Wyk			
2012/11/30	17896	LJ Motors	4 585.10	Emergency repairs done on vehicle	R van Wyk			
2012/11/30	17896	LJ Motors	5 927.26	Emergency repairs done on vehicle	R van Wyk			
2012/11/30	17896	LJ Motors	3 788.62	Emergency repairs done on vehicle	R van Wyk			
2012/12/31	18109	LJ Motors	2 489.64	Emergency repairs done on vehicle	R van Wyk			
2012/12/31	18113	Protea Motors	5 954.27	single provider N\ville	R van Wyk			
2012/12/21	18117	Turner & Houpt	2 947.28	Only available supplier for l/fontein	R van Wyk			
2012/12/31	18122	Calvinia Motors	7 062.81	Emergency repairs done on vehicle	R van Wyk			
2013/01/31	18127	RNA Distribution	3 379.00	Only supplier available for type of magazine	R van Wyk			
2012/12/31	18130	Independent Cranes	8 277.94	Single Provider	R van Wyk			
2012/12/04	18136	Truvelo Manufacturers	3 342.78	Single Provider	R van Wyk			
2013/01/31	18356	Calvinia Staalkonstruksie	14 548.29	Emergency repairs on drain	R van Wyk			
2013/01/31	18359	Calvinia Motors	5 520.27	Emergency repair on vehicle	R van Wyk			
2013/01/31	18370	Metsi Chem iKapa	3 648.00	Single Provider	R van Wyk			
2012/12/28	18422	van der Merwe DF	5 802.05	Single Provider only for repairs on fence in L/Fontein	R van Wyk			
2013/02/19	18423	Protea Motors	3 205.68	Only available supplier for l/fontein	R van Wyk			
2013/01/31	18503	LJ Motors	3 094.05	Only supplier for service of heavy vehicles	R van Wyk			
2013/02/28	18642	Kaap Agri	4 660.00	Only 2 suppliers in L/Fontein	R van Wyk			
2013/02/28	18780	LJ Motors	3 087.48	Emergency repairs done on vehicle	R van Wyk			
2013/02/28	18780	LJ Motors	6 763.73	Emergency repairs done on vehicle	R van Wyk			
2013/01/30	18822	Media 24	25 670.52	Only service provider to place adv. In National Paper	R. Lock			
2013/03/31	18877	Protea Motors	8 065.54	single provider N\ville	R van Wyk			
2013/03/30	18881	Brand Motor Group	3 390.93	Vehicle still under gaurentee	R van Wyk			
2013/05/10	19057	Media 24	2 484.40	Only supplier available for type of magazine	R van Wyk			
2013/05/13	19113	Calvinia Bakwerke	3 790.00	2 providers available for quotations	R van Wyk			
2013/03/30	19117	Kaap Agri	14 284.86	Only supplier in L/Fontein with products available				
2013/04/30	19119	Media 24	10 944.00	Only service provider to place adv. In National Paper	R. Lock			
2013/04/30	19120	Protea Motors	15 824.44	Single Provider	R van Wyk			
2013/04/30	19124	Vredendal Besproeiing	24 711.19	Only supplier for chlorine gas	R van Wyk			

2013/05/28	19164	Media 24	25 670.52	Only service provider to place adv. In National Paper	R. Lock			
2013/02/28	18641	Die Noordwester Uitgewers	13 903.32	Single provider in Town	R. Lock			
2013/06/25	19301	Calvinia Transport BK	10 032.00	Single Provider	R van Wyk			
2013/05/30	19310	Protea Motors	3 103.60	single provider N\ville	R van Wyk			
2013/05/31	19313	Sandon Holdings	3 897.60	Single provider to deliver diesel to Roman	R van Wyk			
2013/06/10	19402	CSIR	4 377.60	Single provider registerd on database	R van Wyk			
2013/06/22	19472	Media 24	25 670.52	Only service provider to place adv. In National Paper	R. Lock			
2012/07/31	7634	KLK	6 402.48	Purchasing of goods for emergency repairs	R van Wyk			
27/11/2012	17671	MAHA	8 037.00	One quotation-Calibration done by agent	J.R.van Wyk	211/12	13/12/2012	y
04/12/2012	17838	N.V. van Staden	29 895.36	No Quotations -Urgent Cleaning of boreholes in Loeriesfontein	J.Nel	13	13/05/2013	y
15/01/2013	18052	Northmec Case	3 151.76	One Quotation - Only supplier of case spare parts	J.Nel	13	13/05/2013	y
2012/08/15	16743	Rural Outreach & Development Services	4 700.00	Spasiale Projek met Freedom Park	C. du Plessis			
2013/08/07	16991	Gemsbok Noordwes Koerante (Pty) Ltd	5 171.04	Regional Paper for advertisement	R. Lock			
2012/10/31	17505	Cullinan Guest House	2 880.00	Only available guesthouse for accomodation	R van Wyk			
2012/10/25	17616	Calvinia Transport BK	28 725.20	Municipal tipper & digger was broken, only supplier available to rent vehicles	R van Wyk			
2013/03/14	18601	Houw Hoek Inn	35 972.00	Het 3 kwotasies, maar fasiliteite is beter	J. Langner			
2013/03/31	18805	SSE Cape	4 245.07	Supplier installed systems & is currently working in N/Ville	R van Wyk			
2013/04/25	18883	Waltons	2 491.82	Kwotasies was aangevra vir voorraad. Kon onmiddelik lewer	J. Langner			
2012/08/29	16774	Waltons	2 178.54	Enigste verskaffer wat voorraad onmiddelik kon lewer	J. Langner			
2012/09/11	100215	Groothandelaars	2 160.00	Purchases for different service departments	R van Wyk			
2013/01/24	100358	PEP Stores	3 149.80	Enigste Plaaslike diensverskaffer vir goedkoop klere in Calvinia	C. du Plessis			
2013/01/16	10040	PEP Stores	3 644.36	Enigste Plaaslike diensverskaffer vir goedkoop klere in Calvinia	C. du Plessis			
2013/01/14	100335	PEP Stores	2 097.10	Enigste Plaaslike diensverskaffer vir goedkoop klere in Calvinia	C. du Plessis			
2012/12/12	100312	PEP Stores	4 010.61	Enigste Plaaslike diensverskaffer vir goedkoop klere in Calvinia	C. du Plessis			

2013/06/25	19351	Vredendal Besproeiing	6 617.70	The lowest supplier could not deliver the meters immediately for Swartkop Project. Lowest supplier was Precision Meters. Amount R5 301	J.Nel			
2013/06/25	19308	Lithotech Sales Cape	4 503.00	Single provider for receipt paper	T Brown			
2012/09/25	17021	Media 24	6 850.42	Single provider	R Lock			
2013/02/22	18350	Noordwester	3 780.00	Single provider	R Lock			
2013/02/22	18349	Protea Motors	5 936.00	Single provider	R van Wyk			
			<b>652 876.23</b>					

#### DEVIATIONS [Supply Chain Management Regulations 36 (1)] : 2011/2012

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE	COUNCIL	DATE	Condoned
				PERSON	RESOLUTION		Y/N	
2011/09/25	13823	Calvinia Transport	2 310.00	No quotations :Only Provider available supplier	R van Wyk			
2011*09-30	13847	Protea Motors	5 585.00	No quotations :Only Provider Nieuwoudtville	R van Wyk			
2011*09-31	13848	Protea Motors	4 279.50	No quotations :Only Provider Nieuwoudtville	R van Wyk			
2011/10/17	13880	Protea Motors	2 274.30	No quotations :Only Provider Loeriesfontein	R van Wyk			
2011/09/30	13885	Sandon Holdings	16 482.85	No quotations :Only Provider that delivers to Brandvlei	R van Wyk			
2011/09/30	13886	Andrag Agrico	5 747.06	No quotations : Gaurantee service by provider	R van Wyk			
2011/10/31	14118	Die Noordwester	4 018.50	No quotations : Only Availble provider Calvinia	R Lock			
2011/12/14	14458	Calvinia Staalkonstruksie	2 644.80	Two Quotations : Only two suppliers was willing to qoute	R van Wyk			
2011/12/31	14642	Vredendal besproeiing	5 540.40	No Quotations: Only supplier with avaiable Sodium Hypochlorite stock	R van Wyk			
2011/12/24	14669	LJ Motors	6 688.14	No quotations : Emergency repairs	R van Wyk			
2011/11/04	14887	SS Grondverskuiwing	5 796.90	No Quotations : Single Provider Calvinia	R van Wyk			
2012/01/31	14955	Protea Motors	7 918.45	No quotations :Only Provider Nieuwoudtville	R van Wyk			
2012/02/08	14969	Ebenhaeser Opkomende Boere Vereniging	8 500.00	No quotations : Single provider hire tractor Nieuwoudtville	R van Wyk			
2011/09/23	13583	Lithotech	19 836.00	Single provider for receipt paper	K Fourie			
2011/07/06	12930	Hazard Bonako Cape	12 255.00	Single provider	R van Wyk			
2011/07/06	12928	Fire Raider Cape	39 952.44	Single provider	R van Wyk			
2011/08/25	13259	Protea Motors	2 183.10	Single provider	R van Wyk			
2011/10/25	13847	Protea Motors	4 279.50	Single provider	R van Wyk			
2012/03/26	15396	Media24	2 406.84	Single provider	M van Tonder			

2012/03/26	15349	Media24	3 228.62	Single provider	R Lock			
2012/05/25	15871	Protea Motors	4 469.30	Single provider	S Loubser			
2012/06/12	16141	Desert Hotel	2 130.00	Emergency	C Du Plessis			
2011-12-01	14307	BOTHASDAL BOERDERY	31 920.00	Emergency	T Brown			
			<b>200 446.70</b>					